Source Book

Statistics of Income 1993

Corporation Income Tax Returns

with accounting periods ended July 1993 - June 1994

Statistics of Income Division

Department of the Treasury
Internal Revenue Service
Publication 1053 (Rev. 3-96)
Catalog Number 46909W

Source Book

Statistics of Income

Active Corporation

Income Tax Returns

July 1993 - June 1994

Balance sheet, Income statement,
Tax and Selected items by
Major and Minor industries,
Size of total assets

Corporation Source Book of Statistics of Income, 1993

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INDUSTRY STATISTICS AND THEIR LIMITATIONS

The industry groupings used for Statistics of Income, Corporation Income Tax Returns, generally conform with the *Enterprise Standard Industrial Classification* (ESIC), which classifies companies engaged in more than one industry activity into one industry category. The structure of the classification follows closely along the lines of the *Standard Industrial Classification* (SIC), which is the statistical classification standard used to classify establishments by industry for Federal economic statistics. (Both of these publications are issued by the Office of Management and Budget.) Some departures from these classification systems are made for Statistics of Income in order to reflect particular provisions of the Internal Revenue Code. A comparison between the Standard Industrial Classification, 1972, the Enterprise Standard Industrial Classification, 1974 and the groupings used for Statistics of Income, 1977 can be found in the "A General Description of the Corporation Source Book."

Even though the Statistics of Income classification system is designed to apply to the company rather than the establishment, its application to corporation income tax return statistics has limitations. A return is classified by industry based on the activity accounting for the largest percentage of total receipts. This means that large corporations with diversified activities are included in only one industry even though many of their business operations are unrelated to the industry in which they are classified. Therefore, statistics for an industry may be either understated by amounts reported by corporations whose principal activity lies elsewhere, or overstated by amounts reported by corporations classified in the industry but having substantial operations in other industries. When a company's operations are diversified among related minor industries, the diversification effect may be mitigated somewhat when data for related minor industries are aggregated into the major industries and to a greater degree when related major industries are aggregated into industrial divisions.

The 1993 Corporate Statistics of Income has been derived from a stratified probability sample of corporation income tax returns. The returns used were selected after revenue processing but before audit examination. Returns of the largest corporations are generally in the sample from year to year, but comparability of Source Book statistics is affected by consolidations and mergers, as well as by changes in the law, the tax forms, and the industrial classification systems used over the years. For information on the "Changes in law", and the "Description of the Sample and Limitations of the Data", see Publication 16, Statistics of Income, Corporation Income Tax Returns which features major industries and industrial divisions.

Corporation Source Book of Statistics of Income, 1993

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
			U.S. Total
10			**Agricultural, forestry, and fishing**[4]
	01		
		0400	Agricultural production
		0600	Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping
20			**Mining**
	02		Metal mining
		1070	Copper, lead and zinc, gold and silver ores
		1098	Other metal mining
	03	1150	Coal mining[4]
	04		Oil and gas extraction
		1330	Crude petroleum, natural gas, and natural gas liquids
		1380	Oil and gas field services
	05		Nonmetallic minerals, except fuels
		1430	Dimension, crushed, and broken stone; sand and gravel
		1498	Other nonmetallic minerals, except fuels
30			**Construction**
	06		General building contractors and operative builders
		1510	General building contractors
		1531	Operative builders
	07	1600	Heavy construction contractors[4]
	08		Special trade contractors
		1711	Plumbing, heating, and air conditioning
		1731	Electrical work
		1798	Other special trade contractors and contractors not allocable
40			**Manufacturing**
	09		Food and kindred products
		2010	Meat products
		2020	Dairy products
		2030	Preserved fruits and vegetables
		2040	Grain mill products
		2050	Bakery products
		2060	Sugar and confectionery products
		2081	Malt liquors and malt
		2088	Alcoholic beverages, except malt liquors and malt
		2089	Bottled soft drinks, and flavorings
		2096	Other food and kindred products
	10	2100	Tobacco manufactures[4]
	11		Textile mill products
		2228	Weaving mills and textile finishing
		2250	Knitting mills
		2298	Other textile mill products
	12		Apparel and other textile products
		2315	Men's and boys' clothing
		2345	Women's and children's clothing
		2388	Other apparel and accessories
		2390	Miscellaneous fabricated textile products; textile products not elsewhere classified
	13		Lumber and wood products
		2415	Logging, sawmills, and planning mills

Corporation Source Book of Statistics of Income, 1993

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		2430	Millwork, plywood, and related products
		2498	Other wood products, including wood buildings and mobile homes
	14	2500	Furniture and fixtures[4]
	15		Paper and allied products
		2625	Pulp, paper, and board mills
		2699	Other paper products
	16		Printing and publishing
		2710	Newspapers
		2720	Periodicals
		2735	Books, greeting cards, and miscellaneous publishing
		2799	Commercial and other printing and printing trade services
	17		Chemical and allied products
		2815	Industrial chemicals, plastics materials and synthetics
		2830	Drugs
		2840	Soap, cleaners, and toilet goods
		2850	Paints and allied products
		2898	Agricultural and other chemical products
	18		Petroleum (including integrated) and coal products
		2910	Petroleum refining (including) integrated)
		2998	Petroleum and coal products, not elsewhere classified
	19		Rubber and miscellaneous plastics products
		3050	Rubber products; plastic footwear, hose and belting
		3070	Miscellaneous plastics products
	20		Leather and leather products
		3140	Footwear, except rubber
		3198	Leather and leather products, not elsewhere classified
	21		Stone, clay, and glass products
		3225	Glass products
		3240	Cement, hydraulic
		3270	Concrete, gypsum, and plaster products
		3298	Other nonmetallic mineral products
	22		Primary metal industries
		3370	Ferrous metal industries; miscellaneous primary metal products
		3380	Nonferrous metal industries
	23		Fabricated metal products
		3410	Metal cans and shipping containers
		3428	Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products
		3430	Plumbing and heating, except electric and warm air
		3440	Fabricated structural metal products
		3460	Metal forgings and stampings
		3470	Coating, engraving, and allied services
		3480	Ordnance and accessories, except vehicles and guided missiles
		3490	Miscellaneous fabricated metal products
	24		Machinery, except electrical
		3520	Farm machinery
		3530	Construction and related machinery
		3540	Metalworking machinery

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		3550	Special industry machinery
		3560	General industry machinery
		3570	Office, computing, and accounting machines
		3598	Other machinery, except electrical
	25		Electrical and electronic equipment
		3630	Household appliances
		3665	Radio, television, and communication equipment
		3670	Electronic components and accessories
		3698	Other electrical equipment
	26	3710	Motor vehicles and equipment[4]
	27		Transportation equipment, except motor vehicles
		3725	Aircraft, guided missiles and parts
		3730	Ship and boat building and repairing
		3798	Other transportation equipment, except motor vehicles
	28		Instruments and related products
		3815	Scientific instruments and measuring devices; watches and clocks
		3845	Optical, medical, and ophthalmic goods
		3860	Photographic equipment and supplies
	29	3998	Miscellaneous manufacturing and manufacturing not allocable[4]
50			**Transportation and public utilities**
	30		Transportation
		4000	Railroad transportation
		4100	Local and interurban passenger transit
		4200	Trucking and warehousing
		4400	Water transportation
		4500	Transportation by air
		4600	Pipe lines, except natural gas
		4700	Transportation services, not elsewhere classified
	31		Communication
		4825	Telephone, telegraph, and other communication services
		4830	Radio and television broadcasting
	32		Electric, gas, and sanitary services
		4910	Electric services
		4920	Gas production and distribution
		4930	Combination utility services
		4990	Water supply and other sanitary services
60			**Wholesale and retail trade**
61			**Wholesale trade**
	33	5004	Groceries and related products[4]
	34	5008	Machinery, equipment, and supplies[4]
	35		Miscellaneous wholesale trade
		5010	Motor vehicles and automotive equipment
		5020	Furniture and home furnishings
		5030	Lumber and construction materials
		5040	Sporting, recreational, photographic, and hobby goods, toys and supplies
		5050	Metals and minerals, except petroleum and scrap
		5060	Electrical goods
		5070	Hardware, plumbing, and heating equipment and supplies
		5098	Other durable goods

Corporation Source Book of Statistics of Income, 1993

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		5110	Paper and paper products
		5129	Drugs, drug proprietaries, and druggists' sundries
		5130	Apparel, piece goods, and notions
		5150	Farm-product raw materials
		5160	Chemicals and allied products
		5170	Petroleum and petroleum products
		5180	Alcoholic beverages
		5190	Miscellaneous nondurable goods; wholesale trade not allocable
62			**Retail trade**
	36		Building materials, garden supplies, and mobile home dealers
		5220	Building materials dealers
		5251	Hardware stores
		5265	Garden supplies and mobile home dealers
	37	5300	General merchandise stores[4]
	38		Food stores
		5410	Grocery stores
		5490	Other food stores
	39		Automotive dealers and service stations
		5515	Motor vehicle dealers
		5541	Gasoline service stations
		5598	Other automotive dealers
	40	5600	Apparel and accessory stores[4]
	41	5700	Furniture and home furnishings stores[4]
	42	5800	Eating and drinking places[4]
	43		Miscellaneous retail stores
		5912	Drug stores and proprietary stores
		5921	Liquor stores
		5995	Other retail stores
63	44	5997	**Wholesale and retail trade not allocable[4]**
70			**Finance, insurance, and real estate**
	45		Banking
		6030	Mutual savings bank
		6060	Bank holding companies
		6090	Banks, except mutual savings banks and bank holding companies
	46		Credit agencies other than banks
		6120	Savings and loan associations
		6140	Personal credit institutions
		6150	Business credit institutions
		6199	Other credit agencies; finance not allocable
	47		Security, commodity brokers and services
		6210	Security brokers, dealers, and flotation companies
		6299	Commodity contracts brokers and dealers; security and commodity exchanges; and allied services
	48		Insurance
		6355	Life insurance
		6352	Life insurance, stock companies and other life insurance companies
		6353	Life insurance, mutual companies
		6356	Mutual property and casualty insurance companies

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		6359	Stock property and casualty insurance companies and other insurance companies
	49	6411	Insurance agents, brokers, and service
	50		Real estate
		6511	Real estate operators and lessors of buildings
		6516	Lessors of mining, oil, and similar property
		6518	Lessors of railroad property, and of real property not elsewhere classified
		6530	Condominium management and cooperative housing associations
		6550	Subdividers and developers
		6599	Other real estate
	51		Holding and other investment companies, except bank holding companies
		6742	Regulated investment companies
		6743	Real estate investment trusts
		6744	Small business investment companies
		6749	Other holding and investment, companies, except bank holding companies
80			**Services**
	52	7000	Hotels and other lodging places[4]
	53	7200	Personal services[4]
	54		Business services
		7310	Advertising
		7389	Business services, except advertising
	55		Auto repair; miscellaneous repair services
		7500	Auto repair and services
		7600	Miscellaneous repair services
	56		Amusement and recreation services
		7812	Motion picture production, distribution, and services
		7830	Motion picture theaters
		7900	Amusement and recreation services, except motion pictures
	57		Other services
		8015	Offices of physicians, including osteopathic physicians
		8021	Offices of dentists
		8040	Offices of other health practitioners
		8050	Nursing and personal care facilities
		8060	Hospitals
		8071	Medical laboratories
		8099	Other medical services
		8111	Legal services
		8200	Educational services
		8300	Social services
		8600	Membership organizations
		8911	Architectural and engineering services
		8930	Accounting, auditing, and bookkeeping services
		8980	Miscellaneous services (including veterinarians), not elsewhere classified
90	58	9000	**Nature of business not allocable[4]**

NOTES

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

** In order to avoid disclosure of information for specific corporations, these data have been combined with data in a lower asset size class.

*** In order to avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

✔ This asset size class includes data from one or more higher size classes. See note number 3 below for further explanation.

(-0) Less than $500 per return.

1. Income year 1993 covers corporation accounting periods ended July 1993 through June 1994.

2. Size of total assets are in thousands of dollars, except for the third asset column which should be read as $1 under $100,000.

3. Detail may not add to totals due to rounding and deletion of data. The statistics at the major group level were derived by adding the appropriate minor industries after combinations of asset size classes had been made. The statistics of industrial divisions and the U.S. Totals were similarly derived by adding the appropriate major groups and industrial divisions, respectively. These differences are particularly evident for the Net Income, Total lines when comparing identical industries between the two sections ("Returns With and Without Net Income" and "Returns With Net Income").

4. When data are the same for minor and major industries, only the major industry is shown. When data are the same for minor, major and industrial division industries, only the industrial division is shown.

5. Form 1120S returns, which are included in the first two sections, are also shown separately in the last two sections of this book. For more information on Form 1120S returns, See Gill, Amy M. and Wittman, Susan M., "S Corporation Returns, 1993," *Statistics of Income Bulletin*, Spring 1996, Volume 15, Number 4.

6. Beginning with 1993, negative income, deduction, asset and liability items reported by taxpayers are included in the related other field (other income, other deductions, other assets or other liabilities). As a result, negative amounts may be seen in other income, other deductions, other assets and other liabilities.

7. See the report STATISTICS OF INCOME--1993, CORPORATION INCOME TAX RETURNS, for a discussion of these statistics including:

   Changes in law
   Description of the sample and limitations of the data
   Explanation of terms
   Facsimiles of corporation income tax return forms, 1993

   This report may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Returns with and without net income

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

U. S. Total

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	3964629	239331	2048646	635265	394244	269277	279146	40077	25906	11371	7968	6599	6798
2 Total assets	21815869373	-	63188749	102662775	139592757	189985446	585115423	277364662	401660986	402041584	564528095	1038795154	18050933743
3 Cash	812077106	-	14685705	18334855	19797773	23861869	55387742	24447531	30517056	25997905	31690320	46800575	520555775
4 Notes and accounts receivable	4532360299	-	7094258	14673541	23950966	36381615	124962171	61876447	93847308	101606534	147504593	226519406	3693943459
5 Less: Allowance for bad debts	117104017	-	253040	146199	284969	463206	1796834	1291496	2403403	2685265	4214404	7374438	96190762
6 Inventories	947287758	-	7754069	15870809	23374316	31363274	117619093	56093344	64804627	43398361	41659224	58936426	486414215
7 Investments in govt. obligations, Total	1290041298	-	51614	134052	306010	545719	2985682	3294188	12100847	28094582	51386551	89873244	1101268808
8 Tax-exempt securities	701101044	-	50727	206136	250775	497159	2051659	1404865	5017317	10405779	24760552	57948265	598507809
9 Other current assets	1537521042	-	2867757	4355975	6656453	9449622	30518114	15642935	21808963	21937895	27595785	51644725	1345042819
10 Loans to stockholders	83900670	-	4377099	5314679	4873288	4360565	8869517	2832049	2804201	2020304	1914361	2790342	43744266
11 Mortgage and real estate loans	1626813106	-	500571	1192042	1931976	2347751	6067860	2587728	6403872	14344001	33537945	76926217	1480973143
12 Other investments	5700750483	-	1674163	4869178	7881345	11663943	40183255	23585582	43362310	56453407	95499973	239628259	5175949066
13 Depreciable assets	4968959443	-	66925255	75341794	94470145	113559015	308778598	130312911	172402503	127956698	134005731	209375915	3535830877
14 Less: Accumulated depreciation	2265345826	-	47475714	47803297	58630875	66009366	166729890	66793410	84704265	59797965	60319428	91170880	1515910737
15 Depletable assets	136837315	-	325409	490119	575197	842491	1914490	1805357	2862531	2907003	3700123	7991506	113423089
16 Less: Accumulated depletion	64129960	-	200242	195795	260702	345365	712790	773879	1385573	1339922	1717841	3080508	54117342
17 Land	230380089	-	1824899	4554493	8860160	14212245	35214472	12789305	15212830	10790536	10269111	14042743	102609296
18 Intangible assets (Amortizable)	559011523	-	2888843	3700136	4305117	4853540	12081712	7994385	11767045	12892136	19156632	36684200	442687777
19 Less: Accumulated amortization	138208765	-	1709638	1934849	1937542	2114544	4891325	4113635	4232373	4233185	6107250	9274558	97659867
20 Other assets	1273616767	-	1807013	3705105	3473324	4979120	12611899	5670454	11475188	11292779	14206117	30533715	1173862053
21 Total liabilities	21815869373	-	63188749	102662775	139592757	189985446	585115423	277364662	401660986	402041584	564528095	1038795154	18050933743
22 Accounts payable	1465685698	-	9807552	14256215	19595885	26960076	86947249	40588290	52728532	41972451	46612971	72835284	1053381194
23 Mort, notes, and bonds under 1 yr	1569039749	-	8006788	8634504	13310052	17953781	81726693	44782651	53449960	34815847	36136388	51709547	1218513540
24 Other current liabilities	5994457055	-	7812900	8520654	10811376	14269957	50194044	28575920	60044537	106910007	193307456	333997487	5180012718
25 Loans from stockholders	303017642	-	30332480	20933407	21708168	21391578	45711352	14287231	12750371	7341254	6799815	9381029	112380958
26 Mort, notes, bonds, 1 yr or more	2871045770	-	14286574	21814223	29508305	41107762	122368181	52674888	73490277	62283817	71437932	129530734	2252543076
27 Other liabilities	3148683849	-	5749555	4626447	3528169	9984467	23528309	12646302	23422994	23917872	27619063	58808830	2954851842
28 Net worth	6463939611	-	-12807099	23877324	41130802	58317826	174639595	83809380	125774316	124800336	182614471	382532243	5279250417
29 Capital stock	2042497435	-	16597897	12725511	16922749	17458191	43053291	19256107	28013046	27570133	36845478	77349051	1746705981
30 Paid-in or capital surplus	4223297163	-	23754190	14988947	17053092	19378677	68967254	38729876	65874094	77615748	124714367	272356392	3499864526
31 Retained earnings, appropriated	106288339	-	2289146	237403	628271	654350	1495200	720971	993753	947243	1618868	3840589	92862545
32 Retained earnings, unappropriate	1424175422	-	-31303662	4025919	12744887	19550324	36912862	4389238	3195484	1303636	12239503	33163017	1327954214
33 Retained earnings (S Corp)	131159615	-	-21239225	-4270429	-1783496	6801606	37303753	25244390	33139525	21720193	15158191	11608319	7476787
34 Less: Cost of treasury stock	1463478361	-	2905445	3830028	4434699	5525323	13092765	4531203	5441586	4356617	7961936	15785123	1395613636
35 Total receipts	12269721710	151793131	380938628	319364601	352203519	409079513	1250178880	560801791	657265630	427762340	414914207	608219632	6737199838
36 Business receipts	10865542520	98165166	374264825	313155611	345470001	400066774	1223675528	547768340	637858564	405281084	383043352	542569202	5594224075
37 Interest	764546106	41857652	309066	556007	700533	1008497	3531155	1751590	4801177	9141453	17075258	33242495	650571222
38 Interest on govt. obligations, State and local	43319556	223671	3740	20766	35580	53845	229252	145642	392483	659875	1455722	3683787	36415193
39 Rents	85478375	698019	357184	367149	658633	898486	2302041	876447	1550516	1086460	1440398	2848298	72394744
40 Royalties	44076734	77928	187715	228501	66808	122457	334949	191967	361874	357514	824809	1203892	40118321
41 Net S-T cap gain less net LT loss	26064516	405769	69897	45042	48887	53887	195236	88871	227009	337354	716172	1976702	21899692
42 Net L-T cap gain less net ST loss	53303500	1687064	426391	396714	639548	671617	1752032	1000148	1299716	1362361	1348463	2570742	40148704
43 Net gain, noncapital assets	32763625	1566170	609641	519449	558733	750541	1760307	810423	1062676	875703	882808	1425635	21941538
44 Dividends, domestic corporations	13570604	74984	7700	53083	88376	98070	386555	179824	287507	248788	320405	483594	11341717
45 Dividends, foreign corporations	25907770	14114	*212	*1006	1842	903	46232	40214	135792	140400	319000	626766	24581289
46 Other receipts	315148404	7022595	4702255	4021272	3934580	5354437	15965593	7948324	9288315	8271349	7487821	17588519	223563345
47 Total deductions	11764744057	154176318	376086924	314538380	347946932	403166853	1232029036	552010620	644499587	416950952	399841550	578183540	6345313367
48 Cost of sales and operations	7052236546	65493534	159870670	165566937	200994382	252979250	860643141	408147618	466275369	287476030	266981975	368319680	3549487959
49 Compensation of officers	226147454	2717666	38225213	24334406	20724398	20189097	42170035	12978049	12552760	6841975	5568210	6213309	33632335
50 Repairs	104140185	806834	3735123	3449827	3389520	3506822	7828362	2764659	3036294	2089184	2122878	3531563	67879120
51 Bad debts	80671397	6045321	778172	645386	985649	1203076	3696453	1675190	2148383	1957514	1942262	3418724	56175266
52 Rent paid on business property	200741346	2641234	17689785	11340164	10034930	9484765	19514872	6333328	7750498	5531030	5653165	8667833	96099743
53 Taxes paid	289513615	2858755	12453543	9538882	10341793	11220583	27314536	10590718	12561453	8216442	8246618	12068568	164101723
54 Interest paid	546236159	32859097	2460394	2874617	3656572	4707916	14776174	6694210	9612898	9598737	13261942	23052845	422680758
55 Contributions or gifts	6305178	49903	58364	55781	66502	95933	221846	97189	144569	125538	170862	277569	4941121
56 Amortization	38494898	572106	445592	427533	485161	601377	1506771	1266947	1521614	1339675	1726571	2973532	25628018
57 Depreciation	363545335	2636241	6047881	6343618	6943391	8226575	21869086	9088095	12554588	9624811	10215352	15907404	254088293
58 Depletion	8471334	30602	31148	20831	29015	36635	139293	147829	236576	196872	207091	596692	6798750
59 Advertising	140143456	938654	4398286	3244469	3432697	3675228	9887944	4468765	5878240	4586894	4578681	7185396	87868203
60 Pension, prof sh, stock, annuity	61073784	349791	1891300	1235645	1212481	1537083	4190074	1756524	2024261	1470576	1411385	2321853	41672811
61 Employee benefit programs	160120219	1244515	2650877	2344168	2932519	3535526	10615202	4790491	6484622	5083617	4810685	8231567	107396431
62 Net loss, noncapital assets	26272309	2946142	404132	152308	307484	383503	1051880	689412	1096106	952358	1131696	2093477	15063812
63 Other deductions	2460630844	31985922	124946446	82963806	82410439	81783484	206603368	80521595	100621357	71859699	71812177	113323528	1411799023
64 Total receipts less total deducts	504977653	-2383187	4851704	4826221	4256587	5912660	18149844	8791171	12766043	10811388	15072657	30036093	391886472
65 Const taxable inc frm rel frn corps	36501077	*4865	-	*17928	-	*910	34613	3119	73415	141024	134479	565369	35525353
66 Net income (less deficit), total	498159174	-2601993	4847963	4823383	4221007	5859725	17955206	8648647	12446974	10292537	13751415	26917675	390996633
67 Net income, total	658666005	9069730	17301100	12192006	11576910	13340392	36502701	16456446	23219027	18307419	21300517	37281440	442118316
68 Deficit, total	160506831	11671723	12453136	7368623	7355903	7480667	18547495	7807799	10772053	8014882	7549101	10363765	51121684
69 Net income (less def), Form 1120-A	-118866	-25590	-89579	-661	-3036	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-2115353	-2115353	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	54133890	-787417	6711861	4005457	2706325	3859325	12250110	6064685	8086126	4468112	3266720	2412885	1089701
72 Statutory special deductions, total	136513433	2821591	2091002	1510294	1376295	1577291	3833425	1585489	2736027	2852966	4614111	9323159	102191783
73 Net operating loss deduction	45158874	1773363	2085450	1469967	1305700	1496365	3420560	1294923	2075409	1771009	2276014	2629401	23560712
74 Dividends received deduction	14933621	58036	4968	37885	63200	66989	294675	158476	266637	260143	335983	553391	12833237
75 Public utility div paid deduction	49060	-	-	-	-	-	*5131	-	-	*-0	1233	12	42684
76 Income subject to tax	436797939	4566366	2254027	3127724	3973250	4786123	13318183	6547426	10452488	10057551	12945564	25333150	339436088
77 Income tax before credits, total	154447416	1595244	382528	572987	781033	1079868	4050482	2258964	3663484	3535493	4579190	8994517	122953624
78 Regular tax	149026690	1527253	376916	566885	769400	1061879	3914986	2182739	3537204	3416707	4408622	8741537	118522561
79 Personal holding company tax	9472	*84	*523	*327	*372	*781	3158	1113	2368	*35	383	46	281
80 Recapture of investment credit	22864	-0	-	-	*121	-	*283	*192	*657	*1674	53	63	19821
81 Alternative minumum tax	4863090	32997	4895	5535	10786	15420	126891	71675	117712	106129	154568	228675	3987806
82 Environmental tax	566361	4190	*53	*204	*17	*42	556	769	4338	7365	12148	26945	509734
83 Foreign tax credit	22895789	4747	*125	*4776	509	245	23294	10027	61775	55218	102896	334070	22298106
84 U.S. Possessions tax credit	4722588	262040	1479	99	*369	1965	18817	21257	122953	140554	176040	832537	3144477
85 Orphan drug credit	20486	-	-	-	-	-	-	-	-	-	199	-	20287
86 Nonconventional source fuel credit	690593	1	*51	*283	*296	*6254	1767	*1567	1832	1732	7053	6848	662910
87 General business credit	3078073	11062	5816	9352	13731	24933	71272	37474	60068	56026	59712	124315	2604310
88 Prior year minumum tax credit	3102567	19978	*263	*1732	7337	7821	63565	42269	63064	57204	73971	124703	2640661
89 Income tax after credits, total	119937278	1297415	374794	556744	758790	1038651	3871768	2146370	3353792	3224758	4159319	7572044	91582832

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	141326	5791	59869	23908	22493	16640	11317	735	352	123	57	30	11
2 Total assets	74646834	-	2045180	3888509	8036901	11790320	21185391	5115905	5175715	4137170	3927748	4379145	4964850
3 Cash	5578602	-	406533	552579	962384	1032467	1375748	332412	241368	202151	231714	134235	107011
4 Notes and accounts receivable	7056919	-	94024	299315	464733	614111	1686349	794372	726190	500489	543932	689357	644048
5 Less: Allowance for bad debts	62133	-	*3	-	*70	*501	17716	2104	7725	6306	6921	8327	12460
6 Inventories	8405157	-	72060	164740	529575	784100	2378445	656939	717213	793080	596186	771332	941488
7 Investments in govt. obligations, Total	194100	-	-	-	*5946	*13827	23046	*46447	*74652	*20435	6049	209	3489
8 Tax-exempt securities	279746	-	*8	-	*11897	71491	*110350	-	*28323	*26235	3778	599	27065
9 Other current assets	2531214	-	52312	95852	171233	284089	508643	165574	158606	259053	186274	249526	400054
10 Loans to stockholders	2029740	-	145164	312627	361454	400735	474386	144595	58936	19129	54200	6401	52112
11 Mortgage and real estate loans	652107	-	*6231	*21036	67186	154556	245045	*26536	*41788	*56286	11877	20504	1062
12 Other investments	6108571	-	119373	132475	453440	645793	1469612	367513	486229	438164	377095	598617	1020260
13 Depreciable assets	57575528	-	3281952	5060381	8240056	9319273	14915508	3160644	3259422	2466417	2406087	2394664	3071124
14 Less: Accumulated depreciation	35742442	-	2451551	3560953	5754973	6304783	9106659	1773428	1568136	1276507	1179780	1155679	1609994
15 Depletable assets	794050	-	*719	*1058	*50086	*74713	125104	*116276	*32223	*9526	106605	139079	138659
16 Less: Accumulated depletion	229906	-	*50	*169	*14076	*20382	*32873	*50886	*5971	-	3675	14989	86836
17 Land	16621511	-	230820	679142	2138873	4039554	6278136	958740	779878	473340	425770	445688	171570
18 Intangible assets (Amortizable)	608420	-	46346	67459	77716	40846	85629	63127	16027	21034	82328	61396	46511
19 Less: Accumulated amortization	225605	-	19495	33401	37744	13929	19959	23731	5898	6231	29603	21156	14458
20 Other assets	2471254	-	60738	96367	309185	654362	686596	132876	142591	140873	115831	67690	64144
21 Total liabilities	74646834	-	2045180	3888509	8036901	11790320	21185391	5115905	5175715	4137170	3927748	4379145	4964850
22 Accounts payable	4154916	-	87933	143764	305759	319626	914268	494458	348825	316000	428094	315505	480684
23 Mort, notes, and bonds under 1 yr	10614648	-	316558	564093	1134173	1234947	3214588	990767	1042406	562345	656432	652638	245702
24 Other current liabilities	3449744	-	123053	66771	262833	285367	744131	535965	324794	217712	219864	302970	366284
25 Loans from stockholders	8281190	-	1065554	929090	1334042	1622030	2025498	538472	377774	169051	67349	64811	87518
26 Mort, notes, bonds, 1 yr or more	17460756	-	451282	1092511	1731275	2743803	5289600	1242276	1291064	761805	844446	1255645	757047
27 Other liabilities	2986722	-	68849	103162	143242	233232	842157	59515	122237	439052	298203	412069	265005
28 Net worth	27698859	-	-68049	989117	3125577	5351314	8155149	1254453	1668615	1671204	1413360	1375509	2762610
29 Capital stock	9345689	-	644509	909900	1473751	1973389	2839622	360473	393642	188528	286980	117406	157488
30 Paid-in or capital surplus	11753011	-	540918	1125524	1212109	1237498	2974895	1122725	975389	690102	1072057	491688	310105
31 Retained earnings, appropriated	201034	-	*5305	*208	*15827	*36105	83061	*46696	*13832	-	-	-	-0
32 Retained earnings, unappropriate	10224183	-	-244052	307143	1423530	2273146	2789718	-5906	456137	265815	-78970	785153	2252469
33 Retained earnings (S Corp)	-1997152	-	-920880	-1164571	-826099	76681	-9155	-152196	-25092	568162	151257	132513	172226
34 Less: Cost of treasury stock	1827905	-	93849	189087	173542	245505	522993	117340	145293	41402	17964	151252	129678
35 Total receipts	98301076	524957	7761657	6793757	11116422	12681856	23147630	7668980	6723962	5109307	4790829	5792043	6189675
36 Business receipts	92071144	403475	7491079	6267983	10225539	11465191	21483620	7380966	6434803	4817695	4611215	5525499	5964080
37 Interest	473009	6429	6734	16452	38790	67606	89850	22266	30487	22226	29950	38626	103594
38 Interest on govt. obligations, State and local	28819	*721	-	*30	*4125	4122	10223	*394	2879	*3000	544	781	2000
39 Rents	582010	18285	34337	52001	91018	74321	219149	27270	20990	14666	19120	4392	6460
40 Royalties	104715	*764	*516	*495	*1137	*11475	3097	*5433	*23074	*4362	7992	3360	43009
41 Net S-T cap gain less net LT loss	20931	*1149	*380	-	*104	4178	4571	*6058	*113	*1072	225	1645	1436
42 Net L-T cap gain less net ST loss	743000	*39010	*14751	30546	59535	111801	202768	57749	23639	51552	20037	108309	23301
43 Net gain, noncapital assets	430078	28173	18328	59604	42777	91537	97997	19945	19927	5580	16953	25459	3798
44 Dividends, domestic corporations	86771	*537	*27	*299	3136	6575	29383	6898	24977	4308	3579	2496	4557
45 Dividends, foreign corporations	44113	-	-	-	*132	-	*88	*3	*3205	*1818	-	5384	33484
46 Other receipts	3716485	26414	195504	366346	650129	845051	1006885	141998	139868	183027	81213	76093	3956
47 Total deductions	96656629	628295	7483391	6842565	10930286	12414560	22887244	7636391	6746409	4974979	4709846	5602941	5799725
48 Cost of sales and operations	53240017	116932	2560907	2602550	4886192	5916964	12364942	5155241	4131893	3883897	3473458	4300411	3846631
49 Compensation of officers	2724633	18715	601505	242633	513812	410855	583727	127812	65997	48697	39441	44508	26931
50 Repairs	2071178	15433	235520	248898	330126	356171	520759	107372	70424	44451	28178	34151	79695
51 Bad debts	165961	*6210	*43934	*3310	2843	10934	53546	10403	9240	5143	3774	8972	7650
52 Rent paid on business property	3034304	20101	549071	397364	493471	563417	648141	110816	98378	29179	21984	51452	50931
53 Taxes paid	2414203	22766	295298	200400	363981	390208	524866	145631	133017	71613	73309	99685	93428
54 Interest paid	2233054	53668	105981	160891	255964	325858	610970	151039	146902	99111	78828	149098	94746
55 Contributions or gifts	48327	*165	900	3538	2424	6935	13477	2041	1469	1105	4193	4041	8040
56 Amortization	152075	*1691	8372	10732	10661	2425	34722	7237	18471	12461	17952	23869	3482
57 Depreciation	4156470	74231	268622	402453	566373	664683	1045925	215039	244408	152854	165719	142168	213994
58 Depletion	36472	*255	-	*54	*433	*732	22331	*1658	*1550	*83	4250	2489	2637
59 Advertising	421160	3507	39981	25186	36528	31319	75747	27368	20691	20374	21139	54153	65166
60 Pension, prof sh, stock, annuity	205540	*196	*2141	*1364	17994	16619	58041	26441	23256	9631	9927	14801	25128
61 Employee benefit programs	878596	*2495	48464	50313	138209	127124	153044	43438	49482	26670	34751	78684	125920
62 Net loss, noncapital assets	120418	*42968	10857	*2688	2827	6005	18561	10110	2691	3854	11903	5861	2094
63 Other deductions	24754223	248963	2711839	2490191	3308447	3584311	6158445	1494744	1728541	565856	721038	588598	1153251
64 Total receipts less total deducts	1644447	-103337	278266	-48808	186136	267296	260386	32589	-22447	134328	80983	189102	389951
65 Const taxable inc frm rel frn corps	*32098	-	-	-	-	-	-	-	*2088	318	-	201	29491
66 Net income (less deficit), total	1647725	-104058	278266	-48838	182012	263174	250163	32195	-23239	131646	80439	188522	417442
67 Net income, total	4841649	95016	624066	349366	515063	650818	1015896	239089	199627	227024	229910	220892	474882
68 Deficit, total	3193924	199074	345800	398204	333051	387643	765733	206894	222865	95378	149470	32370	57441
69 Net income (less def), Form 1120-A	24640	*-308	24797	-16118	16269	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-19785	-19785	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	24483	-23715	218417	-114928	14150	37158	-148627	-25187	-48099	88575	9108	-1854	19484
72 Statutory special deductions, total	850139	27030	85889	70481	81441	90650	226937	15917	39412	21686	60045	83890	46760
73 Net operating loss deduction	760830	26654	85870	70327	79772	86371	206614	11087	19365	*17103	57256	76880	23531
74 Dividends received deduction	89309	*376	*19	*154	1669	4279	20323	4830	20048	4582	2789	7010	23229
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2175063	35260	112171	108605	205987	306349	398205	137367	99540	104942	121689	131639	413311
77 Income tax before credits, total	613080	7883	19095	20099	35623	62234	106617	46072	35903	36229	45912	47751	149662
78 Regular tax	590364	7634	18986	18761	34877	61712	102702	45616	33796	35628	41598	45255	143801
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	20926	*212	*110	*1339	*746	*521	3879	*454	2067	*516	4131	2265	4686
82 Environmental tax	1144	3	-	-	-	-	*14	*2	*41	85	173	230	595
83 Foreign tax credit	20925	-	-	-	*20	*1	-	*47	*2	*548	87	2	20219
84 U.S. Possessions tax credit	342	-	-	-	5	-	56	282	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	245	-	-	-	-	-	-	-	-	-	40	-	205
87 General business credit	14663	*690	*15	*291	2154	3188	2022	*1503	*697	*1884	761	281	1178
88 Prior year minumum tax credit	8299	*1602	*261	-	*24	*738	*668	*123	*234	*406	986	1995	1260
89 Income tax after credits, total	568605	5591	18820	19808	33421	58307	103871	44117	34970	33391	44038	45472	126800

MINOR INDUSTRY 0400
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	85544	3696	24411	15599	17480	14155	9295	492	243	98	43	23	8
2 Total assets	57647655	-	983126	2584301	6287178	10059675	17114174	3435745	3634616	3314181	3004752	3237633	3992274
3 Cash	3710474	-	144723	377596	673194	753677	950981	201280	137506	118990	167774	85373	99379
4 Notes and accounts receivable	4357734	-	37893	113672	242856	412918	889466	474095	408486	423622	349324	535692	469710
5 Less: Allowance for bad debts	31868	-	*1	-	*19	*460	*1913	*1071	*3071	3101	2856	6917	12459
6 Inventories	6825715	-	49735	103975	405021	665449	1904774	465805	527330	707789	524024	668034	803779
7 Investments in govt. obligations, Total	175234	-	-	-	*5946	*13827	16148	*46447	*74652	*8468	6049	209	3489
8 Tax-exempt securities	208647	-	*8	-	*11897	59951	*53066	-	*26047	*26235	3778	599	27065
9 Other current assets	1668842	-	30821	52960	139604	181665	379547	102151	104326	133180	134619	140476	269493
10 Loans to stockholders	1593301	-	66585	190372	266901	372359	390821	119432	55249	*18887	54181	6401	52112
11 Mortgage and real estate loans	512298	-	*29	*21036	67186	124026	188910	*26218	*8785	*56286	10021	9800	-
12 Other investments	4812022	-	86048	106789	344056	571768	1213298	285091	374404	295827	314337	352931	867473
13 Depreciable assets	43591480	-	1542996	3275708	6270044	7639089	12382954	1956358	2300358	2044206	1918471	1926870	2334425
14 Less: Accumulated depreciation	27503372	-	1210608	2345619	4467912	5245307	7761316	1172520	1163781	1090656	928130	894911	1222613
15 Depletable assets	264931	-	*719	*948	*18875	*47839	31893	*10306	*3086	*-0	12079	527	138659
16 Less: Accumulated depletion	113066	-	*50	*66	*5846	*15634	*1555	*533	*296	-	1846	404	86836
17 Land	15241373	-	172142	593336	1996865	3857038	5861771	800156	676892	435312	372955	311727	163179
18 Intangible assets (Amortizable)	345936	-	15147	17451	48047	18288	77104	26683	7124	16635	14824	59846	44787
19 Less: Accumulated amortization	137112	-	4324	14885	34583	7713	16459	9873	3003	5146	7566	20253	13308
20 Other assets	2125086	-	51265	91028	305045	610894	554685	105718	100521	127648	62712	61632	53939
21 Total liabilities	57647655	-	983126	2584301	6287178	10059675	17114174	3435745	3634616	3314181	3004752	3237633	3992274
22 Accounts payable	2596268	-	32400	54007	176203	166368	463455	293415	192114	227577	330087	236801	423840
23 Mort, notes, and bonds under 1 yr	8508957	-	233440	412125	844722	1032371	2740490	704103	739835	555289	474172	567070	205341
24 Other current liabilities	2087710	-	41460	26659	187238	168781	473735	285991	160853	173093	145576	191344	232979
25 Loans from stockholders	6031360	-	554696	594728	1004314	1439340	1659492	261743	230778	72079	61861	64811	87518
26 Mort, notes, bonds, 1 yr or more	13478182	-	189600	652604	1349639	2332046	4422149	1010792	961262	542534	527290	839073	651191
27 Other liabilities	2437915	-	41921	92501	123780	206555	617598	43407	68965	425737	215984	380543	220925
28 Net worth	22507263	-	-110391	751676	2601282	4714214	6737254	836294	1280809	1317871	1249783	957991	2170481
29 Capital stock	8172774	-	444335	697188	1335786	1842326	2631165	296352	281323	119587	280253	88251	156209
30 Paid-in or capital surplus	8755445	-	369167	1043006	1059622	1117228	2412061	661076	883276	408877	436445	207821	156866
31 Retained earnings, appropriated	180233	-	-	*208	*15827	*36085	67586	*46696	*13832	-	-	-	-0
32 Retained earnings, unappropriate	8623478	-	-181319	235248	1176057	1941407	2126614	-84780	276704	340340	406079	585812	1801318
33 Retained earnings (S Corp)	-1906808	-	-715452	-1078770	-864832	-50473	-61444	-7581	-48028	486424	144970	116152	172226
34 Less: Cost of treasury stock	1317859	-	*27122	*145204	121178	172358	438728	75468	126298	37357	17964	40045	116139
35 Total receipts	64896785	337544	2931127	3491391	6688354	8027962	15884288	4859477	4864162	4287641	4144245	4471234	4909358
36 Business receipts	59707432	223437	2700228	3017872	5893846	6953815	14426968	4661856	4654094	4153919	4000975	4345196	4675226
37 Interest	364824	5848	3900	11408	30578	57470	69842	17670	18675	13066	18893	25754	91719
38 Interest on govt. obligations, State and local	20438	*721	-	-	*2794	3882	6043	*241	*1875	*2221	452	781	1426
39 Rents	523557	18126	33150	35409	81564	70534	203636	21415	19985	11699	18857	3751	5430
40 Royalties	94270	*764	*516	*495	*1137	*11374	3069	*3300	*20206	*4362	5255	1217	42573
41 Net S-T cap gain less net LT loss	15291	*1149	*380	-	*104	1807	4358	*5368	*5	*991	225	-	904
42 Net L-T cap gain less net ST loss	528479	*38662	*14751	28957	50014	106786	193457	18328	11085	*4745	15369	24588	21736
43 Net gain, noncapital assets	298754	*23152	*7715	45283	35231	55245	77997	16390	16125	1582	9702	7719	2612
44 Dividends, domestic corporations	78932	*537	*27	*220	2711	5884	27503	6807	24704	1970	3477	1843	3250
45 Dividends, foreign corporations	39151	-	-	-	*132	-	*88	*3	*1443	*1818	-	5384	30284
46 Other receipts	3225657	25148	170459	351746	590241	761164	871328	108099	95964	91268	71039	55002	34198
47 Total deductions	63692973	400469	2833098	3537336	6558632	7867432	15651344	4882859	4860124	4169640	4021796	4377100	4533143
48 Cost of sales and operations	33477179	70887	871707	1146910	2494238	2859241	7200351	3449229	2816700	3309083	3048627	3439188	2771019
49 Compensation of officers	1467473	*6781	188905	102149	277656	255977	409685	62625	35756	42988	30856	35943	18152
50 Repairs	1431297	9650	77824	126170	239740	259158	418459	74475	54921	34920	25494	32729	77757
51 Bad debts	91461	*5492	*22130	*2426	*435	7742	30468	4874	2954	3089	1976	2931	6945
52 Rent paid on business property	2415702	17823	320660	307843	447154	458159	587970	67218	85030	25637	14754	36688	46765
53 Taxes paid	1511734	18039	97788	95725	223160	272936	386829	77139	93631	61058	55255	58248	71925
54 Interest paid	1734177	48672	60743	101915	210607	279726	513790	110486	98855	75544	57049	96425	80364
55 Contributions or gifts	41484	*140	*410	2913	1604	5667	12769	920	1040	735	4131	3289	7866
56 Amortization	108311	*1645	514	1291	8810	1383	33793	2792	17603	12266	2530	22200	3482
57 Depreciation	2917176	59013	93104	233729	378938	505506	836122	127604	170922	119037	132045	108681	152476
58 Depletion	13252	*4	-	*54	*433	*732	6754	*1326	*1525	*83	460	66	1816
59 Advertising	258563	2261	5437	8707	19610	15926	32243	13096	16921	18453	9559	51716	64634
60 Pension, prof sh, stock, annuity	139369	*176	*420	*1277	13118	14276	40746	5901	19173	6880	6760	13146	17496
61 Employee benefit programs	555288	*547	12897	22943	63768	77906	112582	13513	27078	25651	25054	50663	122686
62 Net loss, noncapital assets	97493	*39573	*8293	*2320	*479	5960	16277	7430	*2516	1521	7178	5861	84
63 Other deductions	17433013	119768	1072266	1380965	2178881	2847136	5012506	864230	1415498	432695	600069	419324	1089675
64 Total receipts less total deducts	1203812	-62925	98029	-45945	129722	160530	232945	-23382	4037	118001	122449	94135	376215
65 Const taxable inc frm rel frn corps	30010	-	-	-	-	-	-	-	-	318	-	201	29491
66 Net income (less deficit), total	1213384	-63646	98029	-45945	126928	156648	226901	-23623	2162	116098	121997	93555	404280
67 Net income, total	3451862	88149	311120	231069	356928	491850	815930	105221	156680	164600	188842	121642	419831
68 Deficit, total	2238478	151795	213091	277014	230001	335203	589029	128844	154517	48503	66844	28087	15551
69 Net income (less def), Form 1120-A	27831	-	16035	*-4496	16291	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-19953	-19953	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-173225	*-26689	65524	-122317	-11114	-11321	-103569	-31247	-35102	68247	12449	2429	19484
72 Statutory special deductions, total	669764	27030	62365	55348	59748	79272	204941	9066	33650	9298	47759	38627	42661
73 Net operating loss deduction	590528	26654	62347	55194	58148	75476	185934	*4294	*15458	*6550	44970	31972	23531
74 Dividends received deduction	79236	*376	*19	*154	1600	3796	19007	4772	18192	2747	2789	6654	19130
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1628732	31888	69966	81428	152401	246001	293602	63760	76470	75234	102067	77652	358262
77 Income tax before credits, total	455087	7111	12445	15496	25570	49001	74923	21150	27788	25671	38596	28274	129062
78 Regular tax	437170	6896	12335	14157	25032	48993	71392	20790	25947	25518	34926	26650	124534
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	16416	*212	*110	*1339	*538	*8	3496	*360	*1803	*101	3512	1501	3435
82 Environmental tax	891	3	-	-	-	-	*14	-	*39	*52	148	123	513
83 Foreign tax credit	*20739	-	-	-	*20	-	-	-	*2	*548	10	-	20160
84 U.S. Possessions tax credit	342	-	-	-	5	-	56	282	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	245	-	-	-	-	-	-	-	-	-	40	-	205
87 General business credit	12829	*690	*15	*291	*1495	3009	1847	*1103	*391	*1823	761	226	1178
88 Prior year minumum tax credit	6270	*1602	*261	-	*24	*115	*330	*90	*234	*184	737	1433	1260
89 Income tax after credits, total	414663	4819	12169	15205	24027	45877	72691	19676	27160	23116	37049	26615	106259

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing: Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

MINOR INDUSTRY 0600 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	55782	2095	35458	8309	5012	2486	2022	243	108	25	14	7	3
2 Total assets	16999180	-	1062054	1304208	1749724	1730645	4071217	1680160	1541099	822989	922996	1141512	972575
3 Cash	1868128	-	261810	174983	289190	278790	424767	131132	103862	83161	63941	48861	7631
4 Notes and accounts receivable	2699185	-	56131	185643	221877	201192	796882	320276	317704	76868	194607	153665	174338
5 Less: Allowance for bad debts	30265	-	*2	-	*51	*42	15803	*1033	*4654	*3205	4064	1410	1
6 Inventories	1579442	-	22325	60766	124554	118651	473671	191134	189882	*85291	72162	103297	137709
7 Investments in govt. obligations, Total	*18866	-	-	-	-	-	*6898	-	-	11967	-	-	-
8 Tax-exempt securities	*71100	-	*-0	-	-	*11539	*57284	-	*2276	-	-	-	-
9 Other current assets	862372	-	21491	42891	31629	102423	129096	63423	54280	125873	51655	109050	130561
10 Loans to stockholders	436440	-	78580	122255	94553	28376	83565	*25163	*3687	242	19	-	-
11 Mortgage and real estate loans	139810	-	*6202	-	-	*30530	*56134	*318	*33003	-	1856	10704	1062
12 Other investments	1296549	-	*33325	*25685	109384	74025	256314	82422	111825	*142337	62758	245686	152787
13 Depreciable assets	13984049	-	1738956	1784673	1970011	1680183	2532555	1204286	959064	422210	487616	467795	736699
14 Less: Accumulated depreciation	8239070	-	1240943	1215334	1287060	1059475	1345343	600908	404355	185851	251650	260768	387381
15 Depletable assets	529118	-	-	*110	*31211	*26874	*93212	*105971	*29137	9526	94525	138552	-
16 Less: Accumulated depletion	116840	-	-	*103	*8229	*4749	*31318	*50353	*5674	-	1829	14585	-
17 Land	1380138	-	58678	85806	142008	182517	416365	158585	102985	38028	52814	133961	8391
18 Intangible assets (Amortizable)	262484	-	31199	50008	29669	22558	8526	36444	8903	*4399	67504	1550	1724
19 Less: Accumulated amortization	88493	-	15172	18516	3161	6216	3500	13858	2895	*1084	22037	903	1149
20 Other assets	346168	-	9473	5339	4140	43468	131912	27158	42070	*13226	53119	6058	10205
21 Total liabilities	16999180	-	1062054	1304208	1749724	1730645	4071217	1680160	1541099	822989	922996	1141512	972575
22 Accounts payable	1558648	-	55533	89757	129556	153258	450812	201044	156711	88423	98007	78704	56844
23 Mort, notes, and bonds under 1 yr	2105691	-	83118	151968	289451	202576	474098	286663	302571	*7056	182260	85568	40361
24 Other current liabilities	1362034	-	81593	40111	75595	116586	270396	249973	163941	44619	74288	111625	133305
25 Loans from stockholders	2249830	-	510857	334361	329728	182691	366007	*276730	*146997	*96972	5488	-	-
26 Mort, notes, bonds, 1 yr or more	3982574	-	261682	439907	381636	411757	867451	231484	329802	219271	317156	416572	105856
27 Other liabilities	548806	-	26928	10661	19463	26677	224559	*16108	53272	*13315	82219	31526	44080
28 Net worth	5191597	-	42342	237441	524295	637101	1417895	418159	387806	353333	163578	417517	592130
29 Capital stock	1172915	-	200174	212712	137965	131063	208457	64122	112319	68941	6727	29155	1278
30 Paid-in or capital surplus	2997566	-	171751	82518	152488	120271	562834	461649	92113	281225	635612	283867	153239
31 Retained earnings, appropriated	*20801	-	*5305	-	-	*20	*15475	-	-	-	-	-	-
32 Retained earnings, unappropriate	1600705	-	-62733	71895	247473	331739	663104	78875	179433	-74525	-485049	199341	451151
33 Retained earnings (S Corp)	-90344	-	-205428	-85801	38733	127154	52290	-144615	22936	*81738	6287	16361	-
34 Less: Cost of treasury stock	510046	-	*66727	*43883	*52364	*73147	84265	*41872	*18995	*4046	-	111207	13539
35 Total receipts	33404291	187413	4830530	3302366	4428068	4653894	7263342	2809503	1859800	821666	646584	1320808	1280317
36 Business receipts	32363712	180038	4790852	3250112	4331693	4511376	7056652	2719110	1780708	663775	610240	1180303	1288854
37 Interest	108185	*581	2834	5044	8212	10135	20008	4596	11812	9160	11056	12872	11875
38 Interest on govt. obligations, State and local	8381	-	-	*30	*1331	*240	*4180	*153	*1004	*779	92	-	574
39 Rents	58453	160	*1187	*16592	*9453	3787	15513	*5855	*1005	*2967	264	641	1030
40 Royalties	10445	-	-	-	-	*101	*28	*2133	*2868	-	2737	2143	436
41 Net S-T cap gain less net LT loss	*5640	-	-	-	-	*2371	*213	*690	*108	*82	-	1645	532
42 Net L-T cap gain less net ST loss	214521	*348	-	*1589	*9522	5015	9311	*39421	*12554	*46808	4668	83721	1565
43 Net gain, noncapital assets	131324	*5021	*10612	*14321	7546	36292	20000	3555	3802	*3998	7251	17740	1187
44 Dividends, domestic corporations	7839	-	-	*79	*424	*691	*1881	*91	*273	*2339	102	653	1307
45 Dividends, foreign corporations	*4962	-	-	-	-	-	-	-	*1762	-	-	-	3200
46 Other receipts	490828	*1266	25045	14601	59888	83887	135557	33900	43903	91759	10174	21091	-30242
47 Total deductions	32963656	227825	4650293	3305229	4371654	4547128	7235900	2753532	1886284	805339	688050	1225841	1266581
48 Cost of sales and operations	19762838	*46045	1689200	1455640	2391954	3057723	5164591	1706012	1315193	574814	424831	861222	1075612
49 Compensation of officers	1257160	*11934	412600	140484	236156	154877	174043	65187	30241	5709	8586	8565	8779
50 Repairs	639880	*5783	157696	122729	90386	97013	102300	32896	15503	9531	2684	1421	1939
51 Bad debts	74500	*719	*21804	*885	*2409	3192	23078	5529	6286	*2055	1799	6041	705
52 Rent paid on business property	618602	*2278	228411	89521	46316	105258	60171	43598	13348	*3542	7230	14763	4165
53 Taxes paid	902468	4727	197509	104675	140820	117273	138037	68492	39385	10556	18054	41437	21503
54 Interest paid	498877	*4996	45238	58976	45357	46132	97180	40553	48046	23567	21779	52673	14381
55 Contributions or gifts	6843	25	490	*625	820	1267	708	*1121	429	*370	62	752	174
56 Amortization	43764	*46	7858	*9440	1851	1041	929	4445	867	*196	15423	1669	-
57 Depreciation	1239293	*15219	175518	168724	187435	159177	209803	87435	73486	33816	33675	33487	61518
58 Depletion	23220	251	-	-	-	-	*15577	*332	*25	-	3790	2424	821
59 Advertising	162597	*1246	34544	16479	16918	15393	43504	14273	3770	1921	11580	2437	532
60 Pension, prof sh, stock, annuity	66170	*19	*1721	*87	*4876	*2343	17296	20540	4082	*2751	3167	1655	7632
61 Employee benefit programs	323308	*1947	35567	27369	74441	49218	40462	29926	22405	*1020	9697	28021	3234
62 Net loss, noncapital assets	22925	*3394	*2564	*368	*2348	*44	2284	*2680	*175	*2332	4725	-	2010
63 Other deductions	7321211	129195	1639572	1109226	1129565	737174	1145939	630514	313043	133162	120968	169274	63577
64 Total receipts less total deducts	440635	-40412	180236	-2862	56414	106767	27442	55971	-26484	16327	-41466	94967	13735
65 Const taxable inc frm rel frn corps	*2088	-	-	-	-	-	-	-	*2088	-	-	-	-
66 Net income (less deficit), total	434341	-40412	180236	-2892	55084	106527	23262	55818	-25401	15548	-41558	94967	13161
67 Net income, total	1389786	*6866	312946	118298	158135	158968	199966	133868	42947	*62424	41068	99250	55051
68 Deficit, total	955446	47279	132709	121190	103051	52441	176704	78050	68348	*46875	82626	4283	41890
69 Net income (less def), Form 1120-A	-3191	*-308	8762	*-11622	*-22	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*168	*168	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	197708	*2974	152894	7389	25264	48480	-45059	6060	-12997	*20328	-3341	-4283	-
72 Statutory special deductions, total	180375	-	23524	15133	21693	11379	21996	*6851	*5763	*12388	12286	45264	4099
73 Net operating loss deduction	170302	-	23524	15133	21624	*10895	*20679	*6793	*3907	10553	12286	44907	-
74 Dividends received deduction	10073	-	-	-	*69	*483	*1316	*58	*1856	*1835	-	356	4099
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	546331	*3372	42205	27177	53586	60348	104604	73606	23070	*29708	19621	53987	55048
77 Income tax before credits, total	157992	*772	6651	4604	10052	13233	31693	24922	8115	*10558	7316	19477	20600
78 Regular tax	153195	*738	6651	4604	9845	12719	31310	24826	7849	*10110	6671	18605	19267
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4510	-	-	-	*208	*514	*383	*93	*264	*415	619	764	1251
82 Environmental tax	253	-	-	-	-	-	-	*2	*2	*33	25	108	83
83 Foreign tax credit	*186	-	-	-	-	*1	-	*47	-	-	77	2	59
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1834	-	-	-	*658	*179	*175	*401	*306	*61	-	55	-
88 Prior year minumum tax credit	2029	-	-	-	-	*623	*338	*34	-	*223	249	562	-
89 Income tax after credits, total	153943	*772	6651	4604	9394	12430	31180	24440	7810	*10274	6989	18857	20541

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	35345	2850	15884	4909	3553	3472	3124	676	427	141	107	97	105
2 Total assets	224018659	-	510151	767238	1302807	2478157	6362804	4772425	6587697	5038580	7609877	16339189	172249734
3 Cash	9221153	-	103169	140973	258295	435120	771173	531783	641927	407753	779200	1208251	3943509
4 Notes and accounts receivable	22847810	-	40511	96790	246766	392426	1121991	786917	998382	528697	1001725	1858534	15775070
5 Less: Allowance for bad debts	364382	-	-	-	-	*48	*10202	13600	6426	12563	36529	26346	258669
6 Inventories	7256426	-	*26349	*84098	62437	15964	117905	151665	271007	185535	296087	609499	5435880
7 Investments in govt. obligations, Total	1512057	-	-	-	*7555	-	*98008	*91750	*99526	*67289	46647	63183	1038099
8 Tax-exempt securities	284229	-	-	-	-	*32841	*46864	*16792	*88672	*13304	49988	33467	2301
9 Other current assets	5518567	-	14674	53725	61471	144850	237426	168292	241437	152812	379216	832311	3232352
10 Loans to stockholders	1162786	-	32116	*55046	*35686	108399	243839	42892	61489	*26763	25072	35789	495695
11 Mortgage and real estate loans	57118	-	-	-	*1768	*1498	*3273	*191	-	*31	1107	769	48482
12 Other investments	80982898	-	*36036	*15150	79572	270785	1017132	867942	840734	884206	1278184	2974318	72718839
13 Depreciable assets	108633915	-	819350	584504	1513899	1943227	4310572	3133465	4197007	2912823	4278582	8816890	76123598
14 Less: Accumulated depreciation	54695785	-	659266	436377	1218158	1384125	2897194	2207301	2502650	1635844	2220002	4934606	34600264
15 Depletable assets	49615867	-	151701	217646	359633	544487	1443151	1278031	2207571	2142143	2617303	5955399	32698803
16 Less: Accumulated depletion	22330295	-	*111711	90211	210801	240801	577100	566366	1103965	1069503	1326101	2267491	14766246
17 Land	3940411	-	*12244	*26461	60918	101140	266777	211784	277018	181536	160599	215107	2426827
18 Intangible assets (Amortizable)	9001215	-	12545	35997	8988	45332	55550	235069	112824	112644	428571	773607	7180087
19 Less: Accumulated amortization	3649519	-	3434	22864	2224	30971	18705	125841	63016	21693	245747	176988	2938037
20 Other assets	5024188	-	35867	6301	37001	98032	132343	168959	226161	162646	95976	367496	3693406
21 Total liabilities	224018659	-	510151	767238	1302807	2478157	6362804	4772425	6587697	5038580	7609877	16339189	172249734
22 Accounts payable	14547506	-	108406	42060	160042	365464	596515	805603	856428	394135	614188	1143737	9460927
23 Mort, notes, and bonds under 1 yr	9582716	-	66514	108031	52958	268799	434344	388352	470494	244257	391960	544480	6612528
24 Other current liabilities	10728127	-	61160	111457	114579	197168	376822	374978	391505	198334	322776	943440	7635908
25 Loans from stockholders	5048487	-	423892	316534	935115	277610	864829	308942	205478	*283398	145879	295618	991192
26 Mort, notes, bonds, 1 yr or more	47765892	-	*56574	67321	87392	553950	1141151	588829	1085646	1217216	1542592	3513743	37911477
27 Other liabilities	24895934	-	*20775	*127796	55552	62769	342912	176572	250141	375293	502712	1485301	21496109
28 Net worth	111449998	-	-227169	-5961	-102832	752397	2606230	2129149	3328006	2325946	4089769	8412870	88141592
29 Capital stock	11778278	-	205348	133489	238710	314028	553502	595847	931926	325011	508261	1221693	6750464
30 Paid-in or capital surplus	108645847	-	1351865	164324	1255547	1187947	2303627	2565467	2348157	2014087	2896356	6707357	85851112
31 Retained earnings, appropriated	195492	-	-	-	-	*9142	*119	*31268	*69894	*22232	-	7638	55200
32 Retained earnings, unappropriate	-7441058	-	-1082514	-156452	-1399730	-570116	93587	-1633178	119285	-410844	238719	796102	-3435917
33 Retained earnings (S Corp)	2006157	-	-680881	-136477	-157701	5288	-154769	724751	94194	451887	563218	-30617	1327264
34 Less: Cost of treasury stock	3734719	-	*20988	*10845	*39656	193891	189837	155006	235449	76427	116785	289303	2406531
35 Total receipts	112121150	746747	1270752	1384579	1952132	3482651	5824973	3655885	5880486	3322799	4696983	10754637	69148526
36 Business receipts	102064204	605989	1222603	1274437	1821940	3164197	5235931	3110935	5439235	3069059	4195165	9758808	63165904
37 Interest	2393906	25195	1504	4560	5692	13238	42662	26713	43928	35105	67181	186340	1941788
38 Interest on govt. obligations, State and local	31943	*521	-	-	*69	*1653	3513	*4061	5347	*1591	4783	5843	4563
39 Rents	406978	*1176	*2151	*216	*1757	32031	11963	11893	25574	10636	43691	52368	213523
40 Royalties	493515	*176	*3767	*381	*5486	*13981	58515	34494	21515	3267	33279	26134	292520
41 Net S-T cap gain less net LT loss	96698	*597	-	-	*571	*15429	*4028	*2531	*3931	*1587	7974	30370	29680
42 Net L-T cap gain less net ST loss	953870	19719	*213	*68	*19084	*24433	53319	59220	51647	33917	59128	141030	492092
43 Net gain, noncapital assets	857015	77387	*2156	*30847	*26703	41365	124126	23521	25046	61289	21870	50147	372558
44 Dividends, domestic corporations	228404	*553	-	*273	*1795	*1679	6126	17531	5384	3622	32505	22735	136200
45 Dividends, foreign corporations	364491	-	*212	-	-	*493	*395	*161	*817	*4921	49485	17103	290903
46 Other receipts	4230126	15434	38146	73797	69035	174153	284394	364825	258061	97805	181922	463759	2208794
47 Total deductions	109623248	781718	1293474	1343698	1871710	3460014	5633320	3552557	5717019	3298506	4561024	10478125	67632082
48 Cost of sales and operations	66116598	298755	280704	557481	787527	1152377	2482615	1572594	3373173	1954627	2824249	6817790	44014706
49 Compensation of officers	1555455	*15467	49044	67371	119758	108681	327333	130277	113468	75872	63731	99243	385210
50 Repairs	1086725	4328	73234	14116	50099	76419	97165	58381	76686	12581	29363	69928	524425
51 Bad debts	320565	*901	*17843	*2716	*9401	*21575	33815	17784	19141	2536	31721	24549	138583
52 Rent paid on business property	1219520	14020	117328	28282	33181	31434	74451	30634	68507	16650	36052	102506	666475
53 Taxes paid	3302128	30605	50347	51257	82306	174688	255818	148741	203119	137818	128316	391538	1647575
54 Interest paid	4794523	53831	14398	17331	15189	76710	142229	85659	132665	104810	147288	338211	3666201
55 Contributions or gifts	38706	*99	*71	*205	*330	*407	2877	1678	2188	2539	2181	5943	20188
56 Amortization	717255	14089	4078	*9232	*755	5088	18989	11977	23618	18904	51378	67314	491832
57 Depreciation	6145399	77142	30546	50365	77740	157467	331148	217997	334950	191243	254246	552261	3870294
58 Depletion	2976842	20689	13061	*12598	16268	29269	79313	99899	169940	138990	143498	346707	1906610
59 Advertising	104515	*1183	4819	2156	3883	3569	7004	5666	7958	2643	5685	5808	54141
60 Pension, prof sh, stock, annuity	462227	*4518	-	*2948	*3309	*10477	29723	18753	17524	9060	15041	41315	309558
61 Employee benefit programs	1428893	10213	*21166	*6885	21128	82018	77065	42069	74169	28685	52633	130173	882688
62 Net loss, noncapital assets	301537	*3503	*11314	*8598	*10122	12007	43875	27838	38345	5974	25775	18557	95628
63 Other deductions	19052361	232375	605520	512158	640711	1517827	1629900	1082610	1061566	595574	749868	1466281	8957969
64 Total receipts less total deducts	2497902	-34971	-22722	40881	80422	22638	191653	103328	163467	24292	135959	276512	1516444
65 Const taxable inc frm rel frn corps	162761	-	-	-	-	-	-	-	-	-	903	5720	156139
66 Net income (less deficit), total	2628720	-35493	-22722	40881	80353	20985	188140	99268	158120	22702	132078	276389	1668020
67 Net income, total	6541858	110371	105244	170417	197025	202995	588143	306090	406445	251894	310383	558673	3334178
68 Deficit, total	3913138	145864	127966	129536	116672	182009	400003	206823	248325	229192	178305	282285	1666158
69 Net income (less def), Form 1120-A	6420	-	*11329	*-4909	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-70695	-70695	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	985671	*16388	11716	128940	132243	34322	201257	121013	122105	49998	45320	-5018	127389
72 Statutory special deductions, total	1675629	72334	30910	*4247	21920	60727	90590	63693	81403	41578	155745	226032	826452
73 Net operating loss deduction	1475134	71947	30910	*4056	*20663	59657	86464	51909	76929	*34355	126510	209285	702448
74 Dividends received deduction	200495	*387	-	*191	*1256	*1069	4126	11784	4474	7223	29235	16746	124004
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3454714	*16991	*2543	*12787	20895	44801	118266	60083	157592	149485	99567	333270	2438434
77 Income tax before credits, total	1360692	6450	*382	*1942	3158	14419	39962	24598	60618	53897	44740	134533	975992
78 Regular tax	1185200	*4204	*382	*1942	3158	13282	36631	19938	53521	50941	33642	114966	852593
79 Personal holding company tax	*1970	-	-	-0	-	-	-	-	*1970	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	166532	*1785	-	-	-	*500	3311	4625	5113	2851	10737	18793	118816
82 Environmental tax	5779	*8	-	-	-	*6	*19	*35	108	105	238	678	4582
83 Foreign tax credit	526299	-	*32	-	-	*4	-	*16	*7051	-	3537	26845	488814
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	27566	-	-	-	*296	*4314	*1115	*1549	*644	*1621	4190	4333	9504
87 General business credit	12501	-	*58	*335	*178	-	*583	*689	*3083	*1141	718	2867	2849
88 Prior year minumum tax credit	56392	*83	-	-	-	*184	*3421	*612	2296	*2705	3230	7632	36229
89 Income tax after credits, total	737935	6367	*292	*1608	2684	9916	34844	21732	47543	48430	33064	92856	438597

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining

MAJOR GROUP 02
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1546	***	***	*368	*200	*156	*108	*37	35	17	14	12	17
2 Total assets	34702930	***	***	*53987	*76176	*99733	*222817	*291021	495011	647768	994021	3532231	28269901
3 Cash	1632773	***	***	-	*71	*28453	*3210	*2240	46295	48638	112189	208770	1181237
4 Notes and accounts receivable	3872387	***	***	*921	*15683	*7339	*18956	*6208	*39813	*18165	73957	406735	3284610
5 Less: Allowance for bad debts	13489	***	***	-	-	-	-	*69	-	3	75	317	13025
6 Inventories	1436018	***	***	*35732	-	-	*91	*12269	*57109	*45610	68737	240692	975779
7 Investments in govt. obligations, Total	*271675	***	***	-	-	-	-	-	-	*7652	-	30759	233264
8 Tax-exempt securities	*9907	***	***	-	-	*3307	-	-	-	-	-	6600	**
9 Other current assets	767967	***	***	-	*1303	*9484	*16177	*19614	*6694	10215	112117	160777	431586
10 Loans to stockholders	267234	***	***	-	-	-	*3047	*202	*23243	-	347	243	240153
11 Mortgage and real estate loans	69	***	***	-	-	-	-	-	-	-	-	69	**
12 Other investments	12210664	***	***	-	*15728	*25	*42372	*94203	*102900	*124646	354769	1016836	10459184
13 Depreciable assets	15066312	***	***	*9720	*433	*109932	*113162	*28683	*252562	411424	298379	2618330	11218889
14 Less: Accumulated depreciation	5980362	***	***	*6560	*22	*88000	*40958	*8890	*137016	202707	102150	1680197	3709599
15 Depletable assets	3553647	***	***	-	*29980	*19697	*12342	*65835	*61511	*167152	148749	404698	2643684
16 Less: Accumulated depletion	1169272	***	***	-	-	-	-	*7777	*20011	*26085	65533	244043	805823
17 Land	417567	***	***	*18111	-	*708	*37277	*322	*22459	*27707	3809	15147	292027
18 Intangible assets (Amortizable)	1430300	***	***	*1152	*13	-	*7708	*65768	-	*11757	48903	214350	1080598
19 Less: Accumulated amortization	511317	***	***	*691	*5	-	*2698	-	-	*2415	12106	89464	403927
20 Other assets	1440848	***	***	*-4399	*12991	*8786	*12132	*12413	*39454	*6012	-48071	222245	1161266
21 Total liabilities	34702930	***	***	*53987	*76176	*99733	*222817	*291021	495011	647768	994021	3532231	28269901
22 Accounts payable	2833055	***	***	*831	*12862	*5006	*9220	*2375	14475	*93276	32784	391212	2271013
23 Mort, notes, and bonds under 1 yr	1891638	***	***	*29689	*642	*30019	*43870	*31954	*26020	*74403	41492	175623	1437927
24 Other current liabilities	1333037	***	***	-	*6477	*4209	*18340	*5300	*11532	*18974	25721	124386	1118098
25 Loans from stockholders	743851	***	***	*44179	*2565	-	*134729	*11656	*100574	*41635	40332	134662	232381
26 Mort, notes, bonds, 1 yr or more	6089304	***	***	-	*2955	*26010	*29065	*10550	*58622	*107543	207767	380457	5266334
27 Other liabilities	3784351	***	***	-	-	*12099	*102409	*16405	*11370	46778	106166	494913	2994211
28 Net worth	18027693	***	***	*-20712	*50675	*22390	*-114816	*212782	272419	265159	539759	1830978	14949937
29 Capital stock	3105593	***	***	*6538	*45300	*4954	*2698	*98989	461219	78165	126872	198806	2017755
30 Paid-in or capital surplus	16126451	***	***	-	*44365	*22189	*496292	*686372	*236794	*410994	361474	1978876	11871530
31 Retained earnings, appropriated	21314	***	***	-	-	-	-	-	-	-	-	-	21314
32 Retained earnings, unappropriate	-826798	***	***	-	*-38991	*1263	*-391749	*-570360	*-481027	-223976	53303	-229863	1054932
33 Retained earnings (S Corp)	*-261132	***	***	*-27250	-	*-5087	*-221815	-	*55433	-	-	-	-
34 Less: Cost of treasury stock	137735	***	***	-	-	*928	242	*2219	-	*24	1889	116841	15593
35 Total receipts	11261462	***	***	*72473	*1243	*144174	*83646	*23067	455026	207143	435673	2259889	7538077
36 Business receipts	10069610	***	***	*72473	*7	*135346	*74747	*17248	435564	*195578	306963	2053093	6747842
37 Interest	344516	***	***	-	*44	*1325	*155	*1289	*1903	3491	11730	42972	280998
38 Interest on govt. obligations, State and local	*3005	***	***	-	-	*517	-	-	-	-	-	686	1803
39 Rents	16503	***	***	-	-	*2416	*437	-	-	*89	359	7165	5903
40 Royalties	57783	***	***	-	*998	*3005	*5924	*26	*-0	*72	481	355	46818
41 Net S-T cap gain less net LT loss	*5106	***	***	-	-	-	-	-	*96	-	5	4348	258
42 Net L-T cap gain less net ST loss	191156	***	***	-	*118	-	*1494	*249	*747	*107	12779	44058	124409
43 Net gain, noncapital assets	106025	***	***	-	-	-	*11898	*3463	*4534	*802	546	2116	82666
44 Dividends, domestic corporations	37039	***	***	-	*74	-	-	*278	*55	-	26260	4094	6114
45 Dividends, foreign corporations	101318	***	***	-	-	-	-	-	*817	*4921	42825	231	52523
46 Other receipts	329400	***	***	-	*1	*1565	*-11008	*516	*11309	2084	33725	100773	188743
47 Total deductions	11018265	***	***	*74416	*12097	*150257	*137959	*61941	470357	263040	401263	2180090	7212198
48 Cost of sales and operations	6520122	***	***	*66683	-	*81045	*12267	*17601	*366063	*115703	265104	1610663	3966253
49 Compensation of officers	91857	***	***	-	-	*4578	*5214	*2204	*5088	*6001	3651	7532	57457
50 Repairs	126449	***	***	-	*22	*13451	*5760	*55	*3084	*186	376	4926	98516
51 Bad debts	23560	***	***	-	-	-	*1305	*7306	*279	-	59	10960	3651
52 Rent paid on business property	51575	***	***	*2127	*286	*876	*3295	*622	*7757	*1022	1011	5370	28690
53 Taxes paid	291628	***	***	*388	*1103	*9798	*3680	*168	*4434	*6306	2248	136070	127004
54 Interest paid	631385	***	***	*145	*21	*4818	*7674	*2524	*5022	*11324	13155	55777	530635
55 Contributions or gifts	3920	***	***	-	-	-	-	-	*54	*174	9	526	3156
56 Amortization	206263	***	***	*231	-	*61	*2337	*529	*1938	*6107	8632	17319	167567
57 Depreciation	978514	***	***	*1214	*22	*11735	*4132	*4207	*15957	23148	18049	107280	791550
58 Depletion	691711	***	***	-	-	-	*855	*2456	*6321	*12929	18196	83957	562827
59 Advertising	5855	***	***	*756	-	*152	*41	*1	*852	*186	25	42	3556
60 Pension, prof sh, stock, annuity	39680	***	***	-	-	-	-	-	*163	*427	703	6181	32205
61 Employee benefit programs	83526	***	***	-	-	*6167	*5074	*155	*215	*1329	3004	4503	62949
62 Net loss, noncapital assets	31028	***	***	-	-	*1015	*13435	*4	*59	*1988	376	1767	12384
63 Other deductions	1241193	***	***	*2873	*10643	*16562	*72889	*24111	53072	76210	66666	127216	763796
64 Total receipts less total deducts	243196	***	***	*-1943	*-10854	*-6083	*-54312	*-38874	-15332	-55896	34410	79799	325879
65 Const taxable inc frm rel frn corps	9541	***	***	-	-	-	-	-	-	-	294	23	9224
66 Net income (less deficit), total	249732	***	***	*-1943	*-10854	*-6599	*-54312	*-38874	-15332	-55896	34704	79136	333300
67 Net income, total	886161	***	***	-	-	*5403	*17249	-	*16577	*26459	74379	132088	605893
68 Deficit, total	636429	***	***	*1943	*10854	*12003	*71561	*38874	*31908	*82356	39676	52952	272593
69 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2591	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*-9554	***	***	*-1943	-	*4555	*-6783	-	*12394	-	-	-	-
72 Statutory special deductions, total	154806	***	***	-	*52	*848	*9707	*194	*2789	*4702	66370	26027	39280
73 Net operating loss deduction	108524	***	***	-	-	*848	*9707	-	*1977	-	46852	23162	21257
74 Dividends received deduction	46282	***	***	-	*52	-	-	*194	*812	*4702	19518	2866	18023
75 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	711811	***	***	-	-	-	-	-	*2167	*21757	8010	106061	570540
77 Income tax before credits, total	290158	***	***	-	-	-	-	-	*1587	*7448	6752	39575	233449
78 Regular tax	248408	***	***	-	-	-	-	-	*696	*7448	2472	36991	199687
79 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	40256	***	***	-	-	-	-	-	*891	-	4212	2365	32556
82 Environmental tax	1493	***	***	-	-	-	-	-	-	-	68	219	1206
83 Foreign tax credit	108546	***	***	-	-	-	-	-	-	-	-	12136	96410
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*44	***	***	-	-	-	-	-	*44	-	-	-	-
87 General business credit	9	***	***	-	-	-	-	-	-	-	-	-	9
88 Prior year minumum tax credit	14279	***	***	-	-	-	-	-	-	-	683	3259	10337
89 Income tax after credits, total	167279	***	***	-	-	-	-	-	*1543	*7448	6069	24179	126693

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining: Copper, lead and zinc, gold and silver ores

MINOR INDUSTRY 1070
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	905	*31	*344	*187	*133	*58	*66	*15	*24	*12	10	8	17
2 Total assets	31500169	-	*19817	*32254	*47457	*45776	*146012	*133575	*304733	*471812	696299	1332533	28269901
3 Cash	1474020	-	*1619	-	*71	*23697	*1456	*966	*40869	*46115	104753	73238	1181237
4 Notes and accounts receivable	3383573	-	-	*921	*15683	*19	*2293	*5867	*3638	*12677	18365	39500	3284610
5 Less: Allowance for bad debts	*13172	-	-	-	-	-	-	*69	-	3	-	75	13025
6 Inventories	1184412	-	-	*35732	-	-	7	*1	*12888	*27421	30060	102525	975779
7 Investments in govt. obligations, Total	*270742	-	-	-	-	-	-	-	-	*6719	-	30759	233264
8 Tax-exempt securities	*3307	-	-	-	-	*3307	-	-	-	-	-	-	-
9 Other current assets	619357	-	-	-	*1303	*776	*15545	*2177	*2829	*7885	93331	63924	431586
10 Loans to stockholders	*267032	-	-	-	-	-	*3047	-	*23243	-	347	243	240153
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	11298071	-	-	-	-	*8	*40553	*25643	*78220	*114849	273405	306208	10459184
13 Depreciable assets	12443866	-	*4296	-	*433	*5290	*60310	*10988	*96362	*141267	217406	688626	11218889
14 Less: Accumulated depreciation	4187041	-	*4157	-	*22	*3025	*2595	*7540	*48433	*37603	72543	301524	3709599
15 Depletable assets	3409579	-	-	-	*29980	*8134	*12342	*31750	*54849	*133062	148144	347634	2643684
16 Less: Accumulated depletion	1129282	-	-	-	-	-	-	*3232	*13349	*19953	65430	221494	805823
17 Land	348567	-	-	-	-	*566	*2882	*322	*12552	*27707	538	11973	292027
18 Intangible assets (Amortizable)	1356828	-	*51	-	*13	-	-	*65768	-	*11757	112	198529	1080598
19 Less: Accumulated amortization	495892	-	*12	-	*5	-	-	-	-	*2415	69	89464	403927
20 Other assets	1266198	-	*18020	*-4399	-	*7002	*10172	*935	*41065	*2325	-52119	81931	1161266
21 Total liabilities	31500169	-	*19817	*32254	*47457	*45776	*146012	*133575	*304733	*471812	696299	1332533	28269901
22 Accounts payable	2475731	-	-	*53	*7913	*611	*7029	*1143	*8020	*91952	21614	66385	2271013
23 Mort, notes, and bonds under 1 yr	1635743	-	-	-	*642	-	*36927	*1824	*13912	*55487	15727	73297	1437927
24 Other current liabilities	1186138	-	-	-	*28	*712	*17678	*3764	*7861	*12332	4169	21498	1118098
25 Loans from stockholders	603284	-	*571	*27792	*2565	-	*112417	*4607	*65874	*4731	40332	112013	232381
26 Mort, notes, bonds, 1 yr or more	5760660	-	-	-	*2955	*26010	*20280	-	*18545	*91169	137685	197680	5266334
27 Other liabilities	3290379	-	-	-	-	*12099	*102423	*13312	*1745	*13452	50935	102203	2994211
28 Net worth	16548233	-	*19246	*4409	*33355	*6343	*-150740	*108925	*188776	*202687	425838	759456	14949937
29 Capital stock	2714607	-	*64093	*4681	*45094	*3490	*2552	*43099	*208854	*40404	125845	158741	2017755
30 Paid-in or capital surplus	14400769	-	*17566	-	*16938	*488	*238699	*181725	*200045	*267245	255245	1351288	11871530
31 Retained earnings, appropriated	21314	-	-	-	-	-	-	-	-	-	-	-	21314
32 Retained earnings, unappropriate	-516136	-	-	-	*-28677	*3287	*-391749	*-115864	*-229753	*-104962	44815	-748166	1054932
33 Retained earnings (S Corp)	*-53055	-	*-62413	*-272	-	-	-	-	*9630	-	-	-	-
34 Less: Cost of treasury stock	19266	-	-	-	-	*922	242	*36	-	-	67	2406	15593
35 Total receipts	8826372	*35920	*864	*72473	*1199	*4779	*13496	*1189	*102360	*99472	214795	741748	7538077
36 Business receipts	7838155	26410	*864	*72473	*7	-	*4771	*271	*89368	*88319	121300	686529	6747842
37 Interest	319230	484	-	-	-	*739	*155	*123	*1539	*2887	6536	25771	280998
38 Interest on govt. obligations, State and local	*2408	-	-	-	-	*517	-	-	-	-	-	89	1803
39 Rents	13971	-	-	-	-	*2416	*437	-	-	*89	6	5119	5903
40 Royalties	54753	*105	-	-	*998	-	*5924	-	*-0	*72	481	355	46818
41 Net S-T cap gain less net LT loss	*827	399	-	-	-	-	-	-	*96	-	5	69	258
42 Net L-T cap gain less net ST loss	160893	*6664	-	-	*118	-	*1494	-	*747	*107	12779	14573	124409
43 Net gain, noncapital assets	96823	-	-	-	-	-	*11878	*6	*245	*10	531	1486	82666
44 Dividends, domestic corporations	7654	165	-	-	*74	-	-	*278	*55	-	-	969	6114
45 Dividends, foreign corporations	100892	-	-	-	-	-	-	-	*816	*4702	42825	26	52523
46 Other receipts	230766	1692	-	-	*1	*1107	*-11163	*511	*9493	*3287	30331	6763	188743
47 Total deductions	8624206	*31592	*18641	*72745	*1760	*16265	*61026	*26258	*106064	*143622	193668	740367	7212198
48 Cost of sales and operations	4767404	17155	*218	*66683	-	-	*2975	*835	*62996	*38184	88054	524051	3966253
49 Compensation of officers	75060	132	-	-	-	*1362	*2450	*1163	*2125	*4219	2712	3440	57457
50 Repairs	99587	3	*70	-	*13	*437	*53	*43	*21	*168	73	189	98516
51 Bad debts	13608	-	-	-	-	-	*1209	*7306	*279	-	54	1109	3651
52 Rent paid on business property	36025	26	*495	*2127	*54	-	*732	*550	*452	*647	534	1718	28690
53 Taxes paid	149081	186	*216	*388	*32	*1230	*367	*105	*1176	*2823	1563	13992	127004
54 Interest paid	586380	290	-	*145	*21	*1895	*6493	*26	*222	*7674	6840	32138	530635
55 Contributions or gifts	3462	-	-	-	-	-	-	-	*42	*173	8	82	3156
56 Amortization	196104	612	*10	-	-	-	*796	*393	*1934	*2948	8629	13215	167567
57 Depreciation	884873	1094	*56	-	*22	-	*245	*422	*4663	*14071	14034	58715	791550
58 Depletion	637846	*4170	-	-	-	-	*855	-	*4668	*11827	18196	35302	562827
59 Advertising	5080	-	*245	*756	-	*100	-	*1	*207	*181	5	30	3556
60 Pension, prof sh, stock, annuity	32707	-	-	-	-	-	-	-	-	2	128	372	32205
61 Employee benefit programs	68519	130	-	-	-	-	*660	*3	*87	*1109	2562	1018	62949
62 Net loss, noncapital assets	27959	-	-	-	-	-	*13435	-	*48	*1874	201	16	12384
63 Other deductions	1040513	*7795	*17331	*2647	*1618	*11240	*30757	*15410	*27144	*57722	50073	54979	763796
64 Total receipts less total deducts	202165	*4327	*-17777	*-272	*-560	*-11486	*-47529	*-25070	*-3704	*-44150	21127	1381	325879
65 Const taxable inc frm rel frn corps	9224	-	-	-	-	-	-	-	-	-	-	-	9224
66 Net income (less deficit), total	208982	*4327	*-17777	*-272	*-560	*-12003	*-47529	*-25070	*-3704	*-44150	21127	1292	333300
67 Net income, total	750701	*8063	-	-	-	-	*9707	-	*9499	*26459	49873	41208	605893
68 Deficit, total	541719	*3736	*17777	*272	*560	*12003	*57236	*25070	*13203	*70609	28745	39916	272593
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2595	*2595	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*-10917	-	*-17777	*-272	-	-	-	-	*7132	-	-	-	-
72 Statutory special deductions, total	132202	*4788	-	-	*52	-	*9707	*194	*2789	*4702	46852	23838	39280
73 Net operating loss deduction	107625	*4673	-	-	-	-	*9707	-	*1977	-	46852	23160	21257
74 Dividends received deduction	24577	115	-	-	*52	-	-	*194	*812	*4702	-	678	18023
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	616314	*3275	-	-	-	-	-	-	*351	*21757	3021	17370	570540
77 Income tax before credits, total	254169	*1347	-	-	-	-	-	-	*372	*7448	4088	7465	233449
78 Regular tax	215164	*1114	-	-	-	-	-	-	*79	*7448	787	6049	199687
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	37685	233	-	-	-	-	-	-	*294	-	3236	1367	32556
82 Environmental tax	1319	1	-	-	-	-	-	-	-	-	64	48	1206
83 Foreign tax credit	96410	-	-	-	-	-	-	-	-	-	-	-	96410
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*44	-	-	-	-	-	-	-	*44	-	-	-	9
87 General business credit	9	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	11513	-	-	-	-	-	-	-	-	-	-	1177	10337
89 Income tax after credits, total	146192	*1347	-	-	-	-	-	-	*328	*7448	4088	6288	126693

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1098 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	641	***	***	*181	*67	*98	*42	*22	*11	*5	4	4	**
2 Total assets	3202761	-	***	*21732	*28719	*53958	*76806	*157446	*190278	*175957	297722	2199698	**
3 Cash	158753	-	***	-	-	*4756	*1754	*1274	*5426	*2523	7436	135532	**
4 Notes and accounts receivable	488813	-	***	-	-	*7320	*16663	*341	*36175	*5488	55593	367235	**
5 Less: Allowance for bad debts	317	-	***	-	-	-	-	-	-	-	75	242	**
6 Inventories	251606	-	***	-	-	-	*84	*12268	*44221	*18189	38677	138167	**
7 Investments in govt. obligations, Total	*933	-	***	-	-	-	-	-	-	*933	-	-	-
8 Tax-exempt securities	6600	-	***	-	-	-	-	-	-	-	-	6600	**
9 Other current assets	148610	-	***	-	-	*8708	*632	*17438	*3864	*2329	18785	96853	**
10 Loans to stockholders	*202	-	***	-	-	-	-	*202	-	-	-	-	-
11 Mortgage and real estate loans	69	-	***	-	-	-	-	-	-	-	-	69	**
12 Other investments	912593	-	***	-	*15728	*17	*1818	*68561	*24680	9797	81365	710628	**
13 Depreciable assets	2622446	-	***	*9720	-	*104642	*52853	*17695	*156200	*270157	80973	1929704	**
14 Less: Accumulated depreciation	1793321	-	***	*6560	-	*84975	*38363	*1351	*88584	*165103	29606	1378672	**
15 Depletable assets	*144068	-	***	-	-	*11563	-	*34084	*6662	*34090	605	57064	**
16 Less: Accumulated depletion	*39990	-	***	-	-	-	-	*4544	*6662	*6133	103	22549	**
17 Land	*69000	-	***	*18111	-	*142	*34395	-	*9906	-	3270	3175	**
18 Intangible assets (Amortizable)	*73472	-	***	*1152	-	-	*7708	-	-	-	48791	15821	-
19 Less: Accumulated amortization	*15425	-	***	*691	-	-	*2698	-	-	-	12036	-	-
20 Other assets	174650	-	***	-	*12991	*1784	*1960	*11478	*-1611	*3687	4048	140314	**
21 Total liabilities	3202761	-	***	*21732	*28719	*53958	*76806	*157446	*190278	*175957	297722	2199698	**
22 Accounts payable	357323	-	***	*779	*4950	*4395	*2191	*1232	*6455	*1324	11171	324827	**
23 Mort, notes, and bonds under 1 yr	255895	-	***	*29689	-	*30019	*6943	*30129	*12108	*18916	25765	102326	**
24 Other current liabilities	146899	-	***	-	*6449	*3497	*663	*1537	*3670	*6642	21552	102888	**
25 Loans from stockholders	*140567	-	***	*16386	-	-	*22312	*7048	*34700	*36904	-	22649	**
26 Mort, notes, bonds, 1 yr or more	328644	-	***	-	-	-	*8785	*10550	*40077	*16374	70082	182777	**
27 Other liabilities	493972	-	***	-	-	-	*-13	*3093	*9625	*33327	55231	392710	**
28 Net worth	1479460	-	***	*-25121	*17320	*16047	*35924	*103857	*83643	*62471	113921	1071521	**
29 Capital stock	390986	-	***	*1856	*206	*1464	*146	*55890	*252365	*37761	1027	40065	**
30 Paid-in or capital surplus	1725682	-	***	-	*27427	*21701	*257593	*504647	*36750	*143749	106228	627588	**
31 Retained earnings, appropriated	-	-	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-310662	-	***	-	*-10313	*-2025	-	*-454497	*-251274	*-119015	8487	518302	**
33 Retained earnings (S Corp)	*-208077	-	***	*-26978	-	*-5087	*-221815	-	*45803	-	-	-	-
34 Less: Cost of treasury stock	*118469	-	***	-	-	*6	-	*2183	-	*24	1822	114434	**
35 Total receipts	2435090	***	***	-	*44	*139396	*70150	*21879	*352666	*107671	220878	1518141	**
36 Business receipts	2231455	***	***	-	-	*135346	*69976	*16976	*346196	*107259	185663	1366564	**
37 Interest	25285	***	***	-	*44	*587	-	*1166	*364	*603	5194	17200	**
38 Interest on govt. obligations, State and local	597	-	***	-	-	-	-	-	-	-	-	597	**
39 Rents	2533	***	***	-	-	-	-	-	-	-	353	2046	**
40 Royalties	*3031	-	***	-	-	*3005	-	*26	-	-	-	-	-
41 Net S-T cap gain less net LT loss	4279	-	***	-	-	-	-	-	-	-	-	4279	**
42 Net L-T cap gain less net ST loss	*30263	***	***	-	-	-	-	*249	-	-	-	29485	**
43 Net gain, noncapital assets	9203	***	***	-	-	-	*19	*3457	*4288	792	15	630	**
44 Dividends, domestic corporations	29385	-	***	-	-	-	-	-	-	-	26260	3125	**
45 Dividends, foreign corporations	*426	-	***	-	-	-	-	-	*1	219	-	206	**
46 Other receipts	98634	-	***	-	-	*458	*155	*4	*1816	*-1203	3393	94010	**
47 Total deductions	2394059	***	***	*1671	*10338	*133992	*76933	*35683	*364293	*119418	207596	1439723	**
48 Cost of sales and operations	1752718	***	***	-	-	*81045	*9292	*16765	*303067	*77519	177049	1086612	**
49 Compensation of officers	16797	-	***	-	-	*3216	*2764	*1040	*2963	*1782	939	4092	**
50 Repairs	26862	-	***	-	*9	*13014	*5707	*12	*3062	*18	302	4737	**
51 Bad debts	*9952	-	***	-	-	-	*96	-	-	-	5	9851	**
52 Rent paid on business property	15551	-	***	-	*232	*876	*2563	*72	*7305	*375	476	3652	**
53 Taxes paid	142547	***	***	-	*1072	*8567	*3314	*63	*3259	*3484	685	122078	**
54 Interest paid	45005	-	***	-	-	*2922	*1181	*2498	*4801	*3650	6315	23639	**
55 Contributions or gifts	*458	-	***	-	-	-	-	-	*13	*1	1	444	**
56 Amortization	10159	***	***	*231	-	*61	*1541	*136	*3	*3159	4	4105	**
57 Depreciation	93641	-	***	*1214	-	*11735	*3887	*3784	*11293	*9077	4014	48565	**
58 Depletion	*53865	-	***	-	-	-	-	*2456	*1652	*1102	-	48655	**
59 Advertising	*776	-	***	-	-	*52	*41	-	*645	*5	20	12	**
60 Pension, prof sh, stock, annuity	*6973	-	***	-	-	-	-	-	*163	*425	575	5809	**
61 Employee benefit programs	*15007	-	***	-	-	*6167	*4414	*151	*128	*220	442	3485	**
62 Net loss, noncapital assets	*3069	-	***	-	-	*1015	-	*4	*11	*114	175	1751	**
63 Other deductions	200680	***	***	*226	*9025	*5321	*42132	*8700	*25928	*18488	16593	72237	**
64 Total receipts less total deducts	41031	***	***	*-1671	*-10294	*5403	*-6783	*-13804	*-11627	*-11747	13283	78419	**
65 Const taxable inc frm rel frn corps	317	-	***	-	-	-	-	-	-	-	294	23	**
66 Net income (less deficit), total	40751	***	***	*-1671	*-10294	*5403	*-6783	*-13804	*-11627	*-11747	13576	77844	**
67 Net income, total	135460	***	***	-	-	*5403	*7542	-	*7078	-	24507	90880	**
68 Deficit, total	94709	***	***	*1671	*10294	-	*14325	*13804	*18705	*11747	10931	13036	-
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-4	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*1363	-	***	*-1671	-	*4555	*-6783	-	*5261	-	-	-	-
72 Statutory special deductions, total	*22605	***	***	-	-	*848	-	-	-	-	19518	2189	**
73 Net operating loss deduction	*899	***	***	-	-	*848	-	-	-	-	-	2	**
74 Dividends received deduction	21705	-	***	-	-	-	-	-	-	-	19518	2188	**
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*95496	-	***	-	-	-	-	-	*1817	-	4989	88691	**
77 Income tax before credits, total	*35989	-	***	-	-	-	-	-	*1215	-	2664	32110	**
78 Regular tax	*33244	-	***	-	-	-	-	-	*618	-	1685	30942	**
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2571	-	***	-	-	-	-	-	*597	-	976	998	-
82 Environmental tax	174	-	***	-	-	-	-	-	-	-	3	171	**
83 Foreign tax credit	12136	-	***	-	-	-	-	-	-	-	-	12136	**
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	***	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	2766	-	***	-	-	-	-	-	-	-	683	2083	**
89 Income tax after credits, total	*21087	-	***	-	-	-	-	-	*1215	-	1981	17891	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 03
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1085	***	***	*89	*70	*377	294	*50	52	*19	9	12	15
2 Total assets	28636607	***	***	*14474	*20468	*267927	678047	*402821	836958	*701415	650052	1870548	23184804
3 Cash	876790	***	***	*214	*99	*63723	59522	*42528	89780	*58164	38008	122185	396778
4 Notes and accounts receivable	5439535	***	***	*5445	*5447	*48067	114733	*29984	128674	*112639	79635	274912	4636888
5 Less: Allowance for bad debts	26084	***	***	-	-	-	-	-	*45	*9475	557	8258	7749
6 Inventories	851370	***	***	-	-	-	*44424	*6324	39036	*20618	29224	87921	623821
7 Investments in govt. obligations, Total	*232315	***	***	-	-	-	-	*20321	*1627	-	-	-	210368
8 Tax-exempt securities	*92708	***	***	-	-	*29533	*18993	-	*13470	*3544	-	26867	300
9 Other current assets	622650	***	***	*1021	*1826	*1422	5105	*6795	20840	*16212	14474	81981	472975
10 Loans to stockholders	25716	***	***	*195	*4505	*211	*2513	*1811	*821	*42	817	457	14343
11 Mortgage and real estate loans	*729	***	***	-	-	-	-	-	-	*31	413	285	-
12 Other investments	9448331	***	***	-	-	-	*111100	*91921	83452	*150202	31790	432078	8547787
13 Depreciable assets	15237369	***	***	*11621	*75681	*403669	555607	*394875	871221	*620373	493032	1111867	10689670
14 Less: Accumulated depreciation	8624516	***	***	*6198	*67161	*275817	346936	*257410	537791	*373558	226885	648837	5874366
15 Depletable assets	2429603	***	***	-	-	-	*91651	*58411	*50137	*25955	87817	347196	1768436
16 Less: Accumulated depletion	683046	***	***	-	-	-	*25366	*15732	*20520	*4361	32780	117468	466819
17 Land	1102367	***	***	-	-	*2937	*18479	*19888	25756	*28268	10052	20344	976644
18 Intangible assets (Amortizable)	1971426	***	***	-	-	*34	*1968	-	*16226	*23823	29064	137139	1763173
19 Less: Accumulated amortization	828023	***	***	-	-	*34	*974	-	*7229	*16713	18033	27697	757342
20 Other assets	467369	***	***	*2174	*70	*-5817	27228	*3107	61503	*45651	113982	29575	189895
21 Total liabilities	28636607	***	***	*14474	*20468	*267927	678047	*402821	836958	*701415	650052	1870548	23184804
22 Accounts payable	2979827	***	***	*87	-	*49589	70411	*57428	130764	*42368	53301	111175	2464534
23 Mort, notes, and bonds under 1 yr	793075	***	***	-	*3834	*73753	*110314	*24131	95513	*35353	34176	50003	365998
24 Other current liabilities	1864556	***	***	*18990	*5194	*12045	*105577	*47168	32874	*36800	40804	258692	1306412
25 Loans from stockholders	798632	***	***	-	-	*8543	*113226	*30380	*9371	*1460	71033	1180	435106
26 Mort, notes, bonds, 1 yr or more	4785473	***	***	-	*2391	*76777	*121761	*14634	135775	*80116	147531	341840	3864647
27 Other liabilities	5643816	***	***	*80765	*155	*8431	*27436	*97405	85654	*135887	181414	297111	4720719
28 Net worth	11771228	***	***	*-85368	*8893	*38789	129322	*131674	347007	*369431	121794	810546	10027387
29 Capital stock	665287	***	***	*1030	*140	*5294	59731	*5225	4447	*10820	4252	341305	233042
30 Paid-in or capital surplus	12333303	***	***	*35479	*1143	*239	*235943	*621477	109548	*97531	115433	286775	10829735
31 Retained earnings, appropriated	*33943	***	***	-	-	-	-	-	-	*57	-	-	33886
32 Retained earnings, unappropriate	-1415518	***	***	*-121877	*14633	*42993	*17229	*-547567	*183978	*62339	71154	182619	-1321019
33 Retained earnings (S Corp)	528174	***	***	-	-	*-8218	-134146	*73841	*107822	*199526	-	-	417596
34 Less: Cost of treasury stock	373960	***	***	-	*7023	*1521	*49434	*21302	*58788	*842	69045	153	165853
35 Total receipts	18493760	***	***	*87703	*89579	*1088646	1202695	*555979	1235915	*613295	775295	2121021	10686934
36 Business receipts	17111921	***	***	*87604	*89334	*1075729	1184086	*526202	1193887	*586933	727751	1979760	9641406
37 Interest	252438	***	***	*20	*245	*1408	*792	*3357	*2666	*4933	10267	21815	206832
38 Interest on govt. obligations, State and local	9477	***	***	-	-	*1038	*927	*1585	*914	*904	-	2871	1237
39 Rents	36739	***	***	-	-	*444	-	*1474	*3590	*1104	4732	2280	23066
40 Royalties	163348	***	***	-	-	*3889	*3193	*207	*5773	-	2649	7117	140451
41 Net S-T cap gain less net LT loss	*9915	***	***	-	-	-	-	*856	*410	*3	51	47	8549
42 Net L-T cap gain less net ST loss	101372	***	***	-	-	-	-	*5626	*5128	*486	1648	44158	31897
43 Net gain, noncapital assets	82538	***	***	-	-	-	*519	*5872	*6361	*1176	224	4363	59426
44 Dividends, domestic corporations	17019	***	***	-	-	-	-	*496	*1008	*87	37	8473	6918
45 Dividends, foreign corporations	*10049	***	***	-	-	-	-	*9	-	-	7	761	9272
46 Other receipts	698944	***	***	*79	-	*6137	*13176	*10295	16176	*17670	27931	49377	557881
47 Total deductions	18487079	***	***	*101091	*91714	*1038912	1244866	*579876	1198982	*591070	783704	2110669	10714179
48 Cost of sales and operations	12470341	***	***	*79448	-	*438349	*809863	*388485	614411	*426998	620115	1602318	7472256
49 Compensation of officers	189292	***	***	-	*12033	*25994	*59216	*5641	12225	*6370	6965	16880	43584
50 Repairs	217766	***	***	-	*13960	*10862	*26736	*8970	*52873	*670	1809	1458	100427
51 Bad debts	31033	***	***	-	*28	-	*4710	-	*4869	*93	5206	7569	8382
52 Rent paid on business property	147688	***	***	*64	*1509	*11869	*14166	*137	*21321	*609	4963	11550	77314
53 Taxes paid	975052	***	***	*11309	*4872	*76581	65283	*24898	71472	*58738	25365	97297	537645
54 Interest paid	537488	***	***	*59	*668	*11566	19756	*9006	20659	*6956	14601	54908	399210
55 Contributions or gifts	7367	***	***	-	-	-	*40	*90	*110	*119	545	2602	3824
56 Amortization	118042	***	***	*498	-	*2	*1807	*5772	*1956	*1735	4934	16337	85001
57 Depreciation	914480	***	***	*2579	*2174	*40528	51670	*35573	74695	*24757	29252	60841	591645
58 Depletion	446922	***	***	*2209	-	*5548	*2121	*9098	41100	*19255	10174	40648	316672
59 Advertising	9478	***	***	*70	*141	*157	*194	*59	854	*437	367	503	6696
60 Pension, prof sh, stock, annuity	72900	***	***	-	*751	*2452	*823	*4215	*4112	*1407	4064	12428	42649
61 Employee benefit programs	451426	***	***	*387	*329	*60694	*15732	*7020	37919	*11960	8649	36185	272534
62 Net loss, noncapital assets	16250	***	***	-	-	-	-	*137	*279	*214	4831	2162	8625
63 Other deductions	1881556	***	***	*4468	*55248	*354311	172750	*80773	240128	*30752	41863	146982	747715
64 Total receipts less total deducts	6681	***	***	*-13388	*-2135	*49734	-42171	*-23896	36933	*22225	-8408	10353	-27245
65 Const taxable inc frm rel frn corps	2092	***	***	-	-	-	-	-	-	-	-	-	2092
66 Net income (less deficit), total	-704	***	***	*-13388	*-2135	*48696	-43099	*-25481	36018	*21321	-8408	7482	-26391
67 Net income, total	466344	***	***	-	-	*55404	*29944	*8766	59954	*32269	7911	56261	200903
68 Deficit, total	467047	***	***	*13388	*2135	*6709	73042	*34247	*23935	*10948	16319	48779	227294
69 Net income (less def), Form 1120-A	*-6469	***	***	*-6469	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	60610	***	***	-	-	*45643	-47534	*-13803	*25989	*3120	-	-	57445
72 Statutory special deductions, total	100675	***	***	-	-	*7782	*3704	*8285	*10105	*61	1509	11661	42636
73 Net operating loss deduction	84271	***	***	-	-	*7782	*3704	*7959	*9399	-	1479	4915	34101
74 Dividends received deduction	16404	***	***	-	-	-	-	*326	*706	*61	31	6746	8535
75 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	200174	***	***	-	-	*1229	*1181	*806	*21096	*18140	6402	45134	106186
77 Income tax before credits, total	113892	***	***	-	-	*456	*290	*1585	*9733	*6177	3310	20378	71898
78 Regular tax	68872	***	***	-	-	*184	*177	*254	*7317	*6168	2177	15624	36971
79 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	44500	***	***	-	-	*271	*113	*1329	*2390	-	1119	4661	34551
82 Environmental tax	520	***	***	-	-	-	-	*2	*26	*9	14	93	375
83 Foreign tax credit	13937	***	***	-	-	-	-	-	-	-	-	10	13927
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	20	***	***	-	-	-	-	-	-	-	-	-	20
87 General business credit	*1442	***	***	-	-	-	-	*254	*513	-	-	167	509
88 Prior year minumum tax credit	*4092	***	***	-	-	-	-	-	-	*462	-	-	3630
89 Income tax after credits, total	94401	***	***	-	-	*456	*290	*1331	*9220	*5714	3310	20201	53813

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	28539	2409	13766	4039	2654	2484	2203	447	263	80	68	62	64
2 Total assets	143404091	-	432237	637337	981841	1777533	4402748	3116345	4166002	2866614	4903417	9177519	110942499
3 Cash	5688190	-	93222	119886	220811	289420	550607	356039	412297	221543	585082	801604	2037680
4 Notes and accounts receivable	11335606	-	25863	63614	195634	290625	864988	604915	703766	314010	684075	963643	6624473
5 Less: Allowance for bad debts	254755	-	-	-	-	-	*10030	*11031	4828	*1731	8727	10661	207746
6 Inventories	3953630	-	*23591	*47684	*27346	*12696	32005	47608	91890	75255	94672	149676	3351206
7 Investments in govt. obligations, Total	947858	-	-	-	*7555	-	*97768	*71106	*92748	5143	46647	32424	594466
8 Tax-exempt securities	159281	-	-	-	-	-	*27872	*13365	*64517	*2031	49497	-	1999
9 Other current assets	3555952	-	12576	51263	53826	127590	139080	114257	181149	112134	226925	548038	1989113
10 Loans to stockholders	798992	-	31982	*54851	*31172	103935	216758	34094	28236	*25354	15887	16991	239733
11 Mortgage and real estate loans	49650	-	-	-	-	-	-	*191	-	-	563	415	48482
12 Other investments	55104112	-	*14062	*15150	62936	221513	670009	597213	577961	527674	733703	1353345	50330548
13 Depreciable assets	66246845	-	804799	498457	1036038	1201831	2648968	1639457	2002456	1125199	2546543	3489256	49253842
14 Less: Accumulated depreciation	33113295	-	645445	369663	840262	904880	1811599	1173470	1196937	625492	1363027	1789416	22393104
15 Depletable assets	4226298 4	-	151701	217613	329653	498077	1215104	1117586	2047138	1920389	2316055	5013856	27435813
16 Less: Accumulated depletion	20258731	-	*111711	90207	210801	231419	482707	526969	1050427	1034848	1223744	1867764	13428132
17 Land	1540280	-	*4795	*8350	38215	64734	136941	64255	130468	46221	64330	97747	884222
18 Intangible assets (Amortizable)	5057889	-	*12113	*34818	8974	43795	30816	168649	87728	51714	335606	397709	3885967
19 Less: Accumulated amortization	2222894	-	*3158	*22146	2219	30571	11883	125420	51967	1472	211653	48688	1713717
20 Other assets	2552495	-	17847	7669	22961	90188	88050	124502	49807	103489	10985	29345	2007653
21 Total liabilities	143404091	-	432237	637337	981841	1777533	4402748	3116345	4166002	2866614	4903417	9177519	110942499
22 Accounts payable	7349587	-	96362	21414	129018	267854	470116	662282	615228	221725	464123	561211	3840253
23 Mort, notes, and bonds under 1 yr	5156524	-	66514	76214	*30691	130895	224490	290069	258171	102636	236785	236921	3503137
24 Other current liabilities	6496967	-	60983	90959	98888	172363	224948	304159	294094	112134	196388	442938	4499114
25 Loans from stockholders	3282143	-	292323	272355	912169	203548	583032	237429	59746	*235096	24867	138390	323188
26 Mort, notes, bonds, 1 yr or more	33451207	-	*49610	*66807	*43939	372851	832806	436202	619926	931333	911754	2167038	27018941
27 Other liabilities	14571786	-	*11650	*47031	*36309	36825	202840	50708	77850	170737	156073	520211	13261551
28 Net worth	73095877	-	-145205	62557	-269173	593197	1864516	1135496	2240986	1092952	2913427	5110810	58496315
29 Capital stock	6875707	-	137054	125207	160259	275933	422029	455270	422111	175920	363332	556743	3781848
30 Paid-in or capital surplus	76890308	-	1312740	128815	1198754	1162851	1335606	1245587	1930554	1470144	2332398	4209596	60563262
31 Retained earnings, appropriated	103447	-	-	-	-	*9142	*119	*601	*63772	*22174	-	7638	-
32 Retained earnings, unappropriate	-8750285	-	-1079029	-69854	-1444510	-678072	290761	-706562	190862	-696068	-113630	501263	-4945445
33 Retained earnings (S Corp)	569159	-	-494982	-110842	-159141	13903	-90355	227456	-246900	*179595	371374	-30617	909668
34 Less: Cost of treasury stock	2592458	-	*20988	*10768	*24534	190560	93645	86856	119414	58813	40048	133814	1813017
35 Total receipts	70360967	516340	1236445	1163938	1565279	1895258	3574831	1888967	3258663	1818537	2611238	4918320	45913151
36 Business receipts	63452120	417230	1193098	1080478	1453913	1634500	3037833	1401022	2906540	1627553	2333980	4314673	42051299
37 Interest	1644618	23858	1504	3883	4130	9183	37441	20306	34152	22072	40770	111903	1335415
38 Interest on govt. obligations, State and local	17737	*521	-	-	*69	*98	2586	*2311	*4120	*230	4164	2189	1450
39 Rents	251043	*250	*2151	*75	*559	*4304	9656	*7800	10882	4962	17635	38262	154509
40 Royalties	251534	*1	*3767	*378	*4488	*7086	49398	34219	*15018	*2485	30149	13995	90550
41 Net S-T cap gain less net LT loss	81453	*198	-	-	*571	*15429	*4028	*1675	*3424	*1584	7695	25976	20874
42 Net L-T cap gain less net ST loss	623721	*93	*213	*68	*18405	*23284	49994	49885	45323	31099	37368	43664	324325
43 Net gain, noncapital assets	618316	*72774	*2156	*30764	*19026	34516	103845	8869	12119	58292	18881	34977	222097
44 Dividends, domestic corporations	166742	*388	-	*273	*1720	*1679	4410	15584	4052	*3237	5491	6755	123152
45 Dividends, foreign corporations	246224	-	*212	-	-	*493	*395	*151	-	-	6593	15872	222507
46 Other receipts	3007460	1026	33345	48018	62399	164685	275244	347145	223033	67025	108513	310054	1366972
47 Total deductions	68296562	567455	1234950	1120171	1448821	1901502	3305131	1791736	3117885	1820745	2517640	4779551	44690975
48 Cost of sales and operations	40450457	160570	253978	396564	670854	447406	1150950	544455	1844217	999755	1339830	2663462	29978417
49 Compensation of officers	987880	*13623	*48659	67371	88173	70393	199589	88450	68765	46795	40136	59022	196904
50 Repairs	445713	3867	73164	13601	22009	38833	42230	16612	11085	5061	19541	39848	159862
51 Bad debts	224692	*689	*17843	*2716	*8781	*16124	24998	6137	10936	1598	12893	3440	118537
52 Rent paid on business property	849629	8072	112744	26091	22297	16131	49985	22953	34404	12947	28028	55675	460301
53 Taxes paid	1670337	28419	49199	36306	60106	74999	141038	83456	95392	52919	80102	115719	852682
54 Interest paid	3193587	42674	14389	15807	9014	47969	78852	56003	81840	76617	98268	187764	2484391
55 Contributions or gifts	15434	*61	*71	*205	*245	*295	2700	1544	1642	*545	1029	1292	5805
56 Amortization	349883	12177	4004	*8504	*755	4769	11233	5579	16160	10476	37222	27570	211434
57 Depreciation	3437537	62199	30419	42941	50491	78033	203911	104112	176747	96595	144450	294098	2153540
58 Depletion	1595879	14762	13061	*10386	15882	21118	58845	57175	100319	82788	99542	188350	933652
59 Advertising	65816	*1096	*4049	*1330	2305	1312	4208	3353	4907	829	3497	2624	36305
60 Pension, prof sh, stock, annuity	267555	*4518	-	*2860	*1685	*7820	19959	7149	8224	2637	6746	9633	196326
61 Employee benefit programs	660603	4671	*21166	*6476	12230	12414	35200	18340	22048	9851	27729	53270	437209
62 Net loss, noncapital assets	232048	*3412	*11314	*8598	*10113	*8496	30440	27635	21904	3730	20099	13619	72687
63 Other deductions	13849509	206643	580890	480416	473882	1055391	1250993	748783	619293	417602	558527	1064167	6392923
64 Total receipts less total deducts	2064405	-51115	1495	43767	116457	-6244	269700	97231	140779	-2208	93599	138769	1222176
65 Const taxable inc frm rel frn corps	150941	-	-	-	-	-	-	-	-	-	575	5543	144823
66 Net income (less deficit), total	2197609	-51637	1495	43767	116389	-6342	267114	94920	136659	-2438	90009	142124	1365549
67 Net income, total	4636115	84403	100793	157973	189972	133239	482373	212000	284064	133451	198167	319764	2339916
68 Deficit, total	2438506	136040	99298	114206	73584	139581	215258	117080	147406	135889	108159	177640	974366
69 Net income (less def), Form 1120-A	12889	-	*11329	*1560	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-73286	-73286	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	835526	*16388	40241	120071	133237	4337	234530	69866	77562	*28713	45655	-5018	69944
72 Statutory special deductions, total	1396801	49642	*26459	*4238	*21794	52097	75810	51852	68300	36603	84922	180561	744523
73 Net operating loss deduction	1264439	49370	*26459	*4047	*20590	51027	72885	*41512	65553	*34355	75738	175813	647090
74 Dividends received deduction	132361	*272	-	*191	*1204	*1069	2925	10340	2747	*2248	9184	4748	97433
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2175171	*13716	*2543	*11163	15833	34624	91981	49647	106250	68250	67671	139251	1574243
77 Income tax before credits, total	815275	*4802	*382	*1699	2392	10721	30942	18319	39297	24175	26316	55806	600424
78 Regular tax	743358	*3091	*382	*1699	2392	9855	28871	16530	35968	23270	23045	47754	550502
79 Personal holding company tax	*1970	-	-	-	-	-	-	-	*1970	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	65418	*1252	-	-	-	*229	2052	1757	1292	*851	3020	7670	47296
82 Environmental tax	3224	*6	-	-	-	*6	*19	*33	*67	*53	127	287	2625
83 Foreign tax credit	398341	-	*32	-	-	*4	-	*8	*7051	-	3529	14522	373194
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	27503	-	-	-	*296	*4314	*1115	*1549	*600	*1621	4190	4333	9484
87 General business credit	10088	-	*58	*335	*178	-	*583	*435	*2403	*1111	443	2278	2266
88 Prior year minumum tax credit	34121	*83	-	-	-	*184	*3421	*612	1486	1589	2233	3015	21499
89 Income tax after credits, total	345222	*4718	*292	*1364	*1918	6218	25824	15715	27758	19853	15921	31659	193980

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction: Crude petroleum, natural gas, and natural gas liquids

MINOR INDUSTRY 1330
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	16830	1598	7575	2537	1379	1687	1311	352	187	62	51	44	46
2	Total assets	121927830	-	261550	389838	509115	1235028	2751332	2505065	2887723	2246004	3718425	6686087	98737662
3	Cash	3829842	-	66688	56022	87388	193749	287203	275747	257847	176434	492828	597218	1338716
4	Notes and accounts receivable	7255448	-	*11603	*20917	55395	202941	440054	439631	364857	242848	427813	541716	4507674
5	Less: Allowance for bad debts	190060	-	-	-	-	-	*461	*11031	*2335	*497	3457	2682	169596
6	Inventories	2940853	-	*5360	*631	*3088	*5924	*6374	20203	71858	24027	46297	40932	2716158
7	Investments in govt. obligations, Total	853301	-	-	-	*7555	-	*46194	*71106	*60022	5143	36596	32219	594466
8	Tax-exempt securities	93618	-	-	-	-	-	*14351	*13365	*34443	*2031	27430	-	1999
9	Other current assets	2475973	-	*5805	*47789	38795	84688	48972	65957	114074	76834	167787	410173	1415098
10	Loans to stockholders	654623	-	*11608	*48134	*26383	73788	148857	*32809	*19062	*25354	13750	15146	239731
11	Mortgage and real estate loans	*49400	-	-	-	-	-	-	*191	-	-	563	208	48438
12	Other investments	52325187	-	*11899	*14548	*58041	127819	450476	536435	471487	440389	572195	877577	48764320
13	Depreciable assets	48602132	-	429056	283462	416487	768797	1122061	1138091	990374	674184	1589432	1839505	39350682
14	Less: Accumulated depreciation	22978174	-	345453	200755	330524	583670	698806	778457	579280	353250	861352	1083204	17163422
15	Depletable assets	39525825	-	*133621	199682	315310	469013	1138532	997036	1858135	1755756	2283670	4732854	25642213
16	Less: Accumulated depletion	18394959	-	*100739	90207	204541	212912	447688	458526	930738	976608	1209443	1749490	12014067
17	Land	1283181	-	*3958	*5883	*24813	51022	103648	59259	101930	31915	45491	81880	773381
18	Intangible assets (Amortizable)	4093115	-	*526	*20616	*8899	*43634	26068	164112	75862	50989	308992	335030	3058387
19	Less: Accumulated amortization	2140793	-	*310	*14580	*2143	*30502	10136	124625	46010	900	205256	30763	1675567
20	Other assets	1649318	-	27928	*-2306	*4168	40738	75632	63763	26134	71355	-14912	47768	1309051
21	Total liabilities	121927830	-	261550	389838	509115	1235028	2751332	2505065	2887723	2246004	3718425	6686087	98737662
22	Accounts payable	5256207	-	*61898	*10150	75362	194076	300592	504211	340017	176807	309665	402235	2881193
23	Mort, notes, and bonds under 1 yr	4161359	-	*11622	*46338	*16215	*91966	150816	119678	195406	*48825	178533	150189	3151773
24	Other current liabilities	4977930	-	*43917	*78190	64423	145101	73836	261027	201840	75518	135855	304991	3593231
25	Loans from stockholders	2602857	-	199300	199591	*890276	159955	370858	192446	*20361	*136635	22878	87370	323188
26	Mort, notes, bonds, 1 yr or more	29696598	-	*33734	*27449	*21218	216561	527847	294071	516152	446607	686280	1730130	25196547
27	Other liabilities	12561450	-	*11650	*37510	*21035	*9944	163844	47156	37123	126123	116396	462189	11528480
28	Net worth	62671429	-	-100573	-9389	-579414	417425	1163541	1086476	1576826	1235488	2268817	3548983	52063250
29	Capital stock	5790264	-	116463	88818	105071	176704	375115	271643	358516	170814	287071	264135	3575914
30	Paid-in or capital surplus	65488119	-	1170311	*101382	889670	1033573	990981	1100970	1296508	1025152	1739314	3009897	53130361
31	Retained earnings, appropriated	*88687	-	-	-	-	*57	*119	*601	*63772	*21909	-	2229	-
32	Retained earnings, unappropriate	-7020458	-	-1068537	-75175	-1590873	-633571	-76650	-340047	267025	-56418	-62674	420762	-3804300
33	Retained earnings (S Corp)	655559	-	*-318810	-118942	*16742	17335	-90973	111381	-299741	*116145	343371	-30617	909668
34	Less: Cost of treasury stock	2330742	-	-	*5473	*25	*176673	35052	*58073	109255	*42113	38265	117422	1748391
35	Total receipts	51835594	96968	427552	600194	396569	1225187	1288145	1293768	1496270	1391133	1518986	2943826	39156994
36	Business receipts	46382824	47534	413670	537054	351911	1033635	936386	834755	1212244	1241200	1281234	2519324	35973877
37	Interest	1363608	729	1383	*497	2111	5708	28241	18668	26437	16131	33312	67741	1162650
38	Interest on govt. obligations, State and local	12368	-	-	-	-	*98	*2049	*2002	*3159	112	2402	1096	1450
39	Rents	169725	*229	-	-	*76	*4210	*2937	*7468	7879	*4829	15862	11920	114316
40	Royalties	208915	*1	*3102	*155	*3716	*7086	*38451	27132	*15018	*1816	26109	9186	77143
41	Net S-T cap gain less net LT loss	67105	-	-	-	*571	*15429	*2034	*456	*547	*1584	3772	25883	16829
42	Net L-T cap gain less net ST loss	510684	*80	*213	*68	*4263	*13333	17890	38707	43512	25431	36165	33470	297550
43	Net gain, noncapital assets	342902	*32179	*300	*29507	*13577	*3119	78080	8043	9889	56973	16481	22114	72639
44	Dividends, domestic corporations	157148	-	-	*273	*1720	*1397	*1936	15584	3345	*3073	4977	4526	120316
45	Dividends, foreign corporations	189459	-	*212	-	-	*493	*395	*151	-	-	6593	7170	174445
46	Other receipts	2430857	16218	*8673	32639	18624	140679	179744	340802	174239	39983	92081	241396	1145779
47	Total deductions	50535917	144084	436321	577941	334912	1263067	1222808	1221824	1366731	1383326	1423223	2893942	38267739
48	Cost of sales and operations	31529047	15174	*67893	*232227	*21909	116634	362717	279112	476681	767912	687554	1458926	27042308
49	Compensation of officers	532979	-	*4542	*39261	*35500	43243	72192	56797	47797	32094	25053	31818	144682
50	Repairs	170637	*2230	*18973	*2312	4667	17121	3469	5370	7549	1931	7106	14220	85688
51	Bad debts	176809	*98	*15083	-	-	*16052	17842	5212	5481	*219	10425	1425	104970
52	Rent paid on business property	463346	*998	*12468	*5401	8533	11015	21347	16237	23717	9503	11623	25777	316728
53	Taxes paid	1132988	2655	25633	15801	31642	43735	58857	56656	62682	39132	50502	76665	669029
54	Interest paid	2700152	*7521	6050	11336	3265	32727	46753	40404	64679	62217	73020	132255	2219924
55	Contributions or gifts	11025	*22	*29	*90	-	*281	*1732	1110	1179	*521	881	260	4920
56	Amortization	264113	*9669	*1372	*24	*69	*3482	7352	5129	12814	2936	14125	18576	188564
57	Depreciation	2185763	3702	10937	25587	17242	48971	93691	78248	91582	66485	77918	162007	1509392
58	Depletion	1515938	13619	*12288	*10386	13223	20960	47545	49966	90290	76896	90745	182028	907992
59	Advertising	25052	*4	*2328	*72	*63	*141	363	952	3142	*184	2465	298	15039
60	Pension, prof sh, stock, annuity	161020	*43	-	*722	*560	*254	*10155	3789	6103	1696	2734	4535	130429
61	Employee benefit programs	380853	*1972	-	*1491	*4877	8575	9615	8626	10725	4663	9186	15956	305166
62	Net loss, noncapital assets	188443	*21	*11314	*7406	*5374	*8293	*25779	25122	16535	*3554	12871	12207	59966
63	Other deductions	9097751	86355	247411	225825	187988	891581	443398	589093	445774	313383	347014	756988	4562941
64	Total receipts less total deducts	1299677	-47116	-8769	22253	61657	-37880	65337	71945	129540	7807	95764	49884	889255
65	Const taxable inc frm rel frn corps	125872	-	-	-	-	-	-	-	-	-	3	-	125868
66	Net income (less deficit), total	1413181	-47116	-8769	22253	61657	-37978	63288	69943	126380	7694	93365	48788	1013674
67	Net income, total	3318370	34804	63890	100155	99955	75601	261562	159088	220902	118254	173422	177138	1833600
68	Deficit, total	1905189	81920	72658	77902	*38297	113579	198274	89146	94522	110560	80056	128350	819926
69	Net income (less def), Form 1120-A	*11601	-	*11601	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-78324	-78324	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	581642	*20916	*18402	75287	*87906	1019	118182	52859	68070	*27581	46494	-5018	69944
72	Statutory special deductions, total	738499	*4708	*19467	*1122	*3431	*12431	21509	43225	51104	*31340	80974	108334	360854
73	Net operating loss deduction	613248	*4708	*19467	*931	*2227	*11584	20317	*32884	48812	*29207	72150	105259	265702
74	Dividends received deduction	125251	-	-	*191	*1204	*847	*1192	10340	2292	*2133	8825	3074	95152
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1833571	*9051	*1909	*2232	*7355	*26934	42106	37188	80841	59333	46521	68853	1451248
77	Income tax before credits, total	679545	*1955	*287	*335	*1103	*8326	13780	14064	30355	20901	18037	27972	542430
78	Regular tax	631026	*1504	*287	*335	*1103	*7695	13203	12351	27411	20264	15865	23472	507536
79	Personal holding company tax	*1970	-	-	-	-	-	-	-	*1970	-	-	-	-
80	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81	Alternative minumum tax	43514	*398	-	-	-	-	*576	*1679	*907	*593	2071	4368	32922
82	Environmental tax	2352	*2	-	-	-	-	*1	*33	*66	*45	101	133	1971
83	Foreign tax credit	358858	-	*32	-	-	*4	-	*8	*5538	-	3205	4643	345428
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	25867	-	-	-	-	*4314	*370	*1549	*600	*1621	4188	3815	9409
87	General business credit	8461	-	-	*335	-	-	*103	*435	*1823	*1111	188	2200	2266
88	Prior year minumum tax credit	30110	-	-	-	-	*184	*2639	*612	*1170	1589	1793	1639	20485
89	Income tax after credits, total	256249	*1955	*255	-	*1103	*3823	10668	11459	21224	16580	8663	15676	164842

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Oil and gas field services

MINOR INDUSTRY 1380
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	11709	811	6191	1503	1275	797	892	95	75	*18	16	18	18
2 Total assets	21476260	-	170687	247499	472726	542505	1651415	611279	1278279	*620610	1184992	2491432	12204836
3 Cash	1858348	-	26534	63864	133423	95670	263404	80291	154450	*45109	92253	204385	698964
4 Notes and accounts receivable	4080159	-	*14261	*42697	140240	87685	424934	165284	338908	*71162	256262	421927	2116800
5 Less: Allowance for bad debts	64695	-	-	-	-	-	*9569	-	*2493	*1234	5270	7979	38150
6 Inventories	1012778	-	*18231	*47053	*24258	*6772	25631	*27405	20032	*51229	48375	108743	635048
7 Investments in govt. obligations, Total	*94556	-	-	-	-	-	*51574	-	*32726	-	10051	205	-
8 Tax-exempt securities	*65662	-	-	-	-	-	*13520	-	*30075	-	22067	-	-
9 Other current assets	1079980	-	*6772	*3474	15030	42902	90108	48301	67075	*35300	59138	137865	574015
10 Loans to stockholders	144370	-	*20374	*6717	*4789	*30147	67901	*1284	*9174	-	2137	1845	2
11 Mortgage and real estate loans	250	-	-	-	-	-	-	-	-	-	-	206	44
12 Other investments	2778924	-	*2163	*601	*4895	*93694	219533	*60778	106474	*87285	161507	475767	1566228
13 Depreciable assets	17644713	-	375742	214994	619550	433034	1526907	501366	1012082	*451015	957112	1649750	9903160
14 Less: Accumulated depreciation	10135120	-	299991	168908	509738	321210	1112792	395013	617656	*272242	501676	706212	5229682
15 Depletable assets	2737159	-	*18080	*17931	*14343	*29064	76571	*120550	*189003	*164633	32385	281001	1793600
16 Less: Accumulated depletion	1863772	-	*10972	-	*6260	*18508	35019	*68443	*119690	*58241	14302	118274	1414065
17 Land	257099	-	*837	*2466	*13402	*13713	33293	*4996	28538	*14306	18840	15867	110841
18 Intangible assets (Amortizable)	964775	-	*11586	*14202	*76	*161	*4748	*4537	*11866	*725	26613	62680	827580
19 Less: Accumulated amortization	82101	-	*2848	*7566	*76	*69	*1746	*794	*5957	*571	6397	17926	38150
20 Other assets	903177	-	*-10081	*9974	18794	49449	12419	*60739	*23673	*32134	25897	-18423	698602
21 Total liabilities	21476260	-	170687	247499	472726	542505	1651415	611279	1278279	*620610	1184992	2491432	12204836
22 Accounts payable	2093380	-	34464	*11264	53657	73778	169524	158070	275211	*44918	154458	158976	959060
23 Mort, notes, and bonds under 1 yr	995165	-	*54892	*29876	*14476	38930	73675	*170391	62765	*53812	58252	86732	351364
24 Other current liabilities	1519038	-	*17066	*12769	34465	27261	151113	43132	92254	*36615	60532	137946	905883
25 Loans from stockholders	679285	-	93023	*72764	*21893	*43593	212174	*44983	*39386	*98461	1989	51020	-
26 Mort, notes, bonds, 1 yr or more	3754609	-	*15875	*39357	*22721	156290	304959	*142130	103774	*484726	225474	436908	1822394
27 Other liabilities	2010336	-	*-0	*9522	*15274	*26881	38996	*3552	*40728	*44614	39677	58022	1733071
28 Net worth	10424448	-	-44632	71947	310241	175772	700974	49021	664160	*-142536	644610	1561826	6433064
29 Capital stock	1085442	-	20590	36389	55188	99229	46914	183627	63595	*5106	76261	292608	205934
30 Paid-in or capital surplus	11402189	-	*142429	*27432	309084	*129277	344625	*144617	634046	*444992	593085	1199700	7432901
31 Retained earnings, appropriated	*14760	-	-	-	-	*9085	-	-	-	*266	-	5409	-
32 Retained earnings, unappropriate	-1729828	-	-10493	*5321	146362	-44501	367411	*-366515	-76163	*-639650	-50957	80501	-1141145
33 Retained earnings (S Corp)	-86400	-	*-176171	*8100	*-175884	*-3432	617	*116075	*52842	*63450	28003	-	-
34 Less: Cost of treasury stock	261715	-	*20988	*5296	*24510	*13886	58593	*28783	*10159	*16700	1782	16392	64626
35 Total receipts	18525372	419371	808893	563744	1168709	670071	2286686	595199	1762393	*427404	1092252	1974495	6756157
36 Business receipts	17069296	*369697	779428	543424	1102001	600865	2101446	566268	1694296	*386353	1052746	1795349	6077422
37 Interest	281010	*23129	*121	*3386	2019	3475	9200	*1639	7715	*5941	7459	44162	172765
38 Interest on govt. obligations, State and local	5369	*521	-	-	*69	-	*536	*309	*961	*117	1763	1093	-
39 Rents	81318	*21	*2151	*75	*483	*94	*6719	*332	*3003	*133	1773	26343	40192
40 Royalties	42620	-	*666	*223	*772	-	*10946	*7087	-	*669	4040	4809	13408
41 Net S-T cap gain less net LT loss	14348	*198	-	-	-	-	*1994	*1219	*2876	-	3923	93	4045
42 Net L-T cap gain less net ST loss	113037	*13	-	-	*14142	*9952	*32103	*11178	*1811	*5667	1202	10194	26775
43 Net gain, noncapital assets	275414	*40595	*1856	*1257	*5450	*31397	25765	*826	2230	*1318	2400	12863	149458
44 Dividends, domestic corporations	9594	*388	-	-	-	*282	*2474	-	*706	*164	514	2229	2836
45 Dividends, foreign corporations	56764	-	-	-	-	-	-	-	-	-	-	8702	48062
46 Other receipts	576604	*-15191	*24672	*15379	43775	24006	95501	6342	48794	*27042	16432	68658	221193
47 Total deductions	17760645	423370	798629	542230	1113909	638436	2082323	569913	1751154	*437419	1094417	1885609	6423236
48 Cost of sales and operations	8921410	*145396	*186084	*164336	648945	330772	788233	*265343	1367537	*231843	652276	1204535	2936108
49 Compensation of officers	454901	*13623	*44118	*28110	52673	27149	127397	*31653	20968	*14701	15083	27204	52222
50 Repairs	275076	*1637	54191	11289	17342	21712	38761	*11242	3536	*3130	12435	25628	74175
51 Bad debts	47884	*591	*2760	*2716	*8781	*72	7156	*925	5455	*1379	2468	2015	13567
52 Rent paid on business property	386282	*7074	100276	*20690	13765	*5117	28638	6716	10687	*3444	16405	29898	143574
53 Taxes paid	537349	*25764	23566	20505	28464	31263	82182	26801	32711	*13787	29600	39053	183652
54 Interest paid	493436	*35153	*8339	*4471	5749	15242	32099	15599	17161	*14400	25247	55509	264467
55 Contributions or gifts	4409	*39	*43	*115	*245	*14	968	*433	*464	*24	149	1031	884
56 Amortization	85770	*2508	*2632	*8479	*687	*1287	3882	*450	*3346	*7540	23097	8993	22870
57 Depreciation	1251774	*58497	19482	17354	33249	29062	110220	25864	85165	*30110	66532	132091	644148
58 Depletion	79941	*1143	*773	-	*2658	*158	*11299	*7209	*10030	*5892	8797	6322	25659
59 Advertising	40764	*1092	*1721	*1258	2242	*1171	3845	*2401	1765	*645	1033	2327	21265
60 Pension, prof sh, stock, annuity	106536	*4476	-	*2138	*1125	*7565	9803	*3360	*2121	*941	4012	5098	65897
61 Employee benefit programs	279750	*2699	*21166	*4985	*7352	*3838	25584	*9714	11323	*5188	18543	37313	132043
62 Net loss, noncapital assets	43605	*3390	-	*1191	*4739	*203	*4661	*2514	*5369	*177	7228	1412	12721
63 Other deductions	4751758	120288	333479	254591	285894	163810	807595	159690	173519	*104218	211513	307179	1829982
64 Total receipts less total deducts	764728	-3999	10264	21514	54800	31635	204363	25286	11239	*-10015	-2165	88885	332921
65 Const taxable inc frm rel frn corps	25069	-	-	-	-	-	-	-	-	-	571	5543	18955
66 Net income (less deficit), total	784428	-4521	10264	21514	54731	31635	203826	24978	10278	*-10132	-3356	93336	351876
67 Net income, total	1317745	*49599	36903	*57818	90017	57638	220811	52912	63162	*15197	24746	142626	506316
68 Deficit, total	533317	54120	26639	*36304	*35286	*26003	16985	*27934	*52884	*25329	28102	49290	154440
69 Net income (less def), Form 1120-A	*1288	-	*-272	*1560	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*5038	*5038	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	253884	*-4528	21839	*44784	*45331	*3318	116348	*17008	*9492	*1132	-838	-	-
72 Statutory special deductions, total	658302	*44934	*6992	*3117	*18363	*39666	54300	*8627	*17196	*5262	3948	72228	383669
73 Net operating loss deduction	651191	*44662	*6992	*3117	*18363	*39443	*52568	*8627	*16740	*5148	3588	70554	381388
74 Dividends received deduction	7111	*272	-	-	-	*223	*1732	-	*455	*115	360	1674	2281
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	341600	*4665	*634	*8931	*8478	*7690	49874	*12459	*25409	*8917	21150	70398	122994
77 Income tax before credits, total	135730	*2847	*95	*1364	*1289	*2395	17162	*4256	8942	*3273	8279	27834	57994
78 Regular tax	112332	*1586	*95	*1364	*1289	*2160	15668	*4179	*8557	*3007	7180	24282	42966
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	21904	*854	-	-	-	*229	*1475	*77	*385	*259	949	3302	14374
82 Environmental tax	872	*4	-	-	-	*6	*19	-	*1	*8	26	154	654
83 Foreign tax credit	39483	-	-	-	-	-	-	-	*1513	-	324	9879	27766
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1635	-	-	-	*296	-	*745	-	-	-	2	517	75
87 General business credit	*1628	-	*58	-	*178	-	*479	-	*580	-	255	78	-
88 Prior year minumum tax credit	4011	*83	-	-	-	-	*782	-	*316	-	440	1377	1014
89 Income tax after credits, total	88973	*2764	*38	*1364	*815	*2395	15156	*4256	6534	*3273	7257	15982	29139

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels

MAJOR GROUP 05
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	4175	*407	*1474	*412	629	455	519	143	77	24	16	11	9
2	Total assets	17275031	-	*48556	*61440	224322	332963	1059192	962238	1089727	822783	1062387	1758891	9852530
3	Cash	1023400	-	*2488	*20872	37313	53524	157834	130977	93555	79408	43922	75692	327813
4	Notes and accounts receivable	2200283	-	*11538	*26810	*30002	*46395	123313	145811	126129	83884	164058	213244	1229099
5	Less: Allowance for bad debts	70054	-	-	-	-	*48	*172	*2499	1552	*1354	27170	7110	30149
6	Inventories	1015408	-	*2757	*682	*35090	*3268	41384	85464	82971	44052	103455	131210	485074
7	Investments in govt. obligations, Total	*60209	-	-	-	-	-	*240	*324	*5152	*54494	-	-	-
8	Tax-exempt securities	*22333	-	-	-	-	-	-	*3427	*10684	*7729	491	-	2
9	Other current assets	571998	-	*2097	*1441	*4517	*6354	77065	27626	32754	14251	25701	41514	338678
10	Loans to stockholders	70843	-	*134	-	*8	*4253	*21521	*6785	*9190	*1367	8021	18098	1466
11	Mortgage and real estate loans	*6670	-	-	-	*1768	*1498	*3273	-	-	-	131	-	-
12	Other investments	4219791	-	*21975	-	*908	*49247	193651	84605	76421	81684	157921	172059	3381321
13	Depreciable assets	12083389	-	-	*64706	401748	227795	992834	1070450	1070768	755827	940628	1597437	4961198
14	Less: Accumulated depreciation	6977612	-	-	*53957	310714	115427	697702	767530	630906	434087	527940	816156	2623195
15	Depletable assets	1369633	-	-	33	-	*26713	*124055	*36199	48785	*28646	64682	189650	850871
16	Less: Accumulated depletion	219246	-	-	4	-	*9381	*69027	*15888	13007	*4209	4043	38216	65472
17	Land	880196	-	*7449	-	*22703	*32760	74080	127320	98335	79340	82408	81868	273934
18	Intangible assets (Amortizable)	541599	-	*382	*26	-	*1503	*15059	*652	8870	*25350	14999	24409	450349
19	Less: Accumulated amortization	87285	-	*264	*26	-	*366	*3150	*421	*3819	*1094	3955	11139	63051
20	Other assets	563476	-	-	*857	*979	*4875	4933	28937	75397	7494	19081	86331	334591
21	Total liabilities	17275031	-	*48556	*61440	224322	332963	1059192	962238	1089727	822783	1062387	1758891	9852530
22	Accounts payable	1385038	-	*11874	*19728	*18162	*43015	46768	83518	95961	36766	63981	80139	885127
23	Mort, notes, and bonds under 1 yr	1741479	-	-	*2128	*17791	*34132	55670	42198	90789	*31865	79508	81932	1305466
24	Other current liabilities	1033566	-	*176	*1508	*4020	8551	27957	18350	53005	30426	59864	117424	712285
25	Loans from stockholders	223861	-	*2097	-	*20381	*65519	33842	*29477	*35787	*5207	9647	21387	517
26	Mort, notes, bonds, 1 yr or more	3439907	-	*6964	*515	*38106	*78312	157519	127444	271323	98224	275540	624407	1761554
27	Other liabilities	895981	-	*285	*-0	*19089	*5413	*10228	*12054	75268	*21891	59059	173067	519627
28	Net worth	8555199	-	*27159	*37562	106774	98021	727209	649197	467594	598404	514789	660537	4667953
29	Capital stock	1131693	-	*3996	*714	33010	27847	69044	36364	44148	60107	13805	124840	717819
30	Paid-in or capital surplus	3295786	-	*21560	*30	*11285	*2668	235786	12032	71260	*35418	87051	232110	2586585
31	Retained earnings, appropriated	*36788	-	-	-	-	-	-	*30667	*6121	-	-	-	-
32	Retained earnings, unappropriate	3551543	-	*-3157	*35279	*69137	*63699	177347	*191312	225472	446861	227893	342083	1775616
33	Retained earnings (S Corp)	1169956	-	*4760	*1615	*1440	*4690	291548	423453	*177839	*72767	191844	-	-
34	Less: Cost of treasury stock	630566	-	-	*77	*8099	*883	*46516	*44630	*57247	*16748	5804	38496	412067
35	Total receipts	12004961	*153743	*33224	*60465	296031	354573	963801	1187871	930882	683823	874776	1455406	5010364
36	Business receipts	11430553	139863	*28423	*33882	278686	318621	939265	1166464	903243	658995	826471	1411283	4725358
37	Interest	152335	624	-	*657	*1274	*1321	4274	*1762	5206	4609	4414	9650	118543
38	Interest on govt. obligations, State and local	1724	-	-	-	-	-	-	*165	*313	*457	619	97	73
39	Rents	102693	744	-	*141	*1198	*24867	*1870	*2619	*11102	*4481	20965	4660	30045
40	Royalties	20850	-	-	3	-	-	-	*42	*725	*711	-	4668	14701
41	Net S-T cap gain less net LT loss	224	-	-	-	-	-	-	-	-	-	224	-	-
42	Net L-T cap gain less net ST loss	37621	3	-	-	*562	*1149	*1831	*3460	*449	*2225	7333	9149	11460
43	Net gain, noncapital assets	50136	15	-	*83	*7677	*6849	7864	5316	2033	1019	2220	8692	8369
44	Dividends, domestic corporations	7603	-	-	-	-	-	*1716	*1173	*269	*299	717	3414	16
45	Dividends, foreign corporations	6900	-	-	-	-	-	-	-	-	-	61	238	6601
46	Other receipts	194322	*12494	*4801	*25700	*6635	*1766	6981	6870	7543	11027	11754	3555	95197
47	Total deductions	11821342	*156854	*29270	*48021	319077	369342	945365	1119003	929795	623652	858418	1407815	5014731
48	Cost of sales and operations	6675678	101755	*26318	*14786	*116674	185577	509534	622053	548481	412172	599201	941347	2597781
49	Compensation of officers	286426	1712	-	-	*19552	*7717	63314	33982	27390	16707	12978	15810	87264
50	Repairs	296798	458	-	*515	*14108	*13272	22439	32745	9644	*6664	7637	23696	165620
51	Bad debts	41280	37	-	-	*592	*5451	2802	4342	3056	845	13563	2579	8014
52	Rent paid on business property	170628	*5824	-	-	*9088	*2558	7006	6922	5025	*2073	2051	29910	100169
53	Taxes paid	365111	*856	*460	*3254	16225	13311	45816	40218	31821	19854	20601	42452	130243
54	Interest paid	432063	10769	*10	*1320	*5487	*12357	35948	18126	25143	9913	21264	39762	251964
55	Contributions or gifts	11985	-	-	-	*85	*111	*137	*44	*382	1701	598	1524	7403
56	Amortization	43067	381	*63	*-0	-	*256	*3611	*96	3565	*586	589	6088	27831
57	Depreciation	814868	13083	-	*3631	25053	27171	71435	74105	67552	46742	62495	90042	333558
58	Depletion	242330	1660	-	*2	*386	*2603	17493	31170	22200	24017	15587	33753	93459
59	Advertising	23366	87	*524	*1	*1437	1948	2560	2253	1346	*1191	1795	2639	7585
60	Pension, prof sh, stock, annuity	82092	-	-	*88	*873	*205	*8941	7390	5024	*4589	3528	13074	38378
61	Employee benefit programs	233338	5395	-	*22	*8570	*2743	21060	16554	13988	*5545	13250	36215	109996
62	Net loss, noncapital assets	22210	92	-	1	*9	*2496	-	*61	*16103	*41	468	1009	1931
63	Other deductions	2080102	*14746	*1895	*24402	100938	91564	133268	228944	149074	71011	82812	127916	1053534
64	Total receipts less total deducts	183619	*-3111	*3955	*12444	-23046	-14769	18436	68868	1087	60172	16358	47591	-4367
65	Const taxable inc frm rel frn corps	188	-	-	-	-	-	-	-	-	-	34	154	-
66	Net income (less deficit), total	182083	*-3111	*3955	*12444	-23046	-14769	18436	68702	774	59715	15774	47647	-4439
67	Net income, total	553239	*2923	*4451	*12444	*7053	*8948	58578	85325	45850	59715	29925	50560	187466
68	Deficit, total	371156	*6034	*497	-	*30099	*23717	40141	*16622	*45076	-	14151	2913	191906
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	99089	-	*-497	*10811	*-994	*-20213	21043	64949	*6159	*18165	-335	-	-
72	Statutory special deductions, total	23347	*2923	*4451	*8	*73	-	*1370	*3361	*209	*212	2944	7782	13
73	Net operating loss deduction	17900	*2923	*4451	*8	*73	-	*169	*2438	-	-	2442	5395	-
74	Dividends received deduction	5447	-	-	-	-	-	*1201	*924	*209	*212	502	2386	13
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	367558	-	-	*1624	*5062	*8948	25104	*9630	*28078	41337	17484	42824	187466
77	Income tax before credits, total	141368	235	-	*244	*766	*3243	8730	*4694	10001	16098	8362	18774	70222
78	Regular tax	124562	-	-	*244	*766	*3243	7583	*3154	*9541	14055	5948	14597	65433
79	Personal holding company tax	-0	-	-	-0	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	16358	235	-	-	-	-	*1147	*1539	*540	*2000	2386	4098	4413
82	Environmental tax	542	-	-	-	-	-	-	-	*15	*43	29	80	376
83	Foreign tax credit	*5476	-	-	-	-	-	-	*8	-	-	8	177	5283
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	*961	-	-	-	-	-	-	-	*168	*30	275	423	65
88	Prior year minumum tax credit	3899	-	-	-	-	-	-	-	*810	*653	314	1358	763
89	Income tax after credits, total	131033	235	-	*244	*766	*3243	8730	*4686	9023	15414	7765	16817	64111

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	3864	*191	*1474	*412	629	455	466	132	61	19	13	6	6
2 Total assets	13216826	-	*48556	*61440	224322	332963	907737	895059	901477	649448	857653	1044007	7294164
3 Cash	957622	-	*2488	*20872	37313	53524	151436	130289	91604	59705	40816	49392	320182
4 Notes and accounts receivable	1557284	-	*11538	*26810	*30002	*46395	114554	134140	102368	68366	149987	85836	787287
5 Less: Allowance for bad debts	55443	-	-	-	-	*48	*172	*1842	*1331	*1033	26771	3844	20402
6 Inventories	677106	-	*2757	*682	*35090	*3268	41384	70526	51780	36298	83861	77498	273960
7 Investments in govt. obligations, Total	*60209	-	-	-	-	-	*240	*324	*5152	*54494	-	-	-
8 Tax-exempt securities	*21843	-	-	-	-	-	-	*3427	*10684	*7729	-	-	2
9 Other current assets	465103	-	*2097	*1441	*4517	*6354	74322	25483	25477	9174	19530	14424	282283
10 Loans to stockholders	59655	-	*134	-	*8	*4253	*17227	*6785	*9190	*1367	7161	12064	1466
11 Mortgage and real estate loans	*6670	-	-	-	*1768	*1498	*3273	-	-	-	131	-	-
12 Other investments	3889669	-	*21975	-	*908	*49247	106752	73135	75975	63448	116289	128331	3253611
13 Depreciable assets	8840860	-	-	*64706	401748	227795	909296	971682	887813	565892	840293	956130	3015505
14 Less: Accumulated depreciation	5342415	-	-	*53957	310714	115427	650339	692120	538320	*332024	501351	502921	1645243
15 Depletable assets	851543	-	-	33	-	*26713	*124055	*36199	*38262	*28646	25577	136801	435256
16 Less: Accumulated depletion	167841	-	-	4	-	*9381	*69027	*15888	*12452	*4209	3428	35369	18083
17 Land	752832	-	*7449	-	*22703	*32760	69940	127320	84504	*62365	81264	58706	205821
18 Intangible assets (Amortizable)	262216	-	*382	*26	-	*1503	*15059	*623	*7754	*25350	11000	12462	188057
19 Less: Accumulated amortization	60203	-	*264	*26	-	*366	*3150	*392	*3629	*1094	2155	5677	43450
20 Other assets	440116	-	-	*857	*979	*4875	2886	25367	*66646	*4973	15449	60174	257910
21 Total liabilities	13216826	-	*48556	*61440	224322	332963	907737	895059	901477	649448	857653	1044007	7294164
22 Accounts payable	1057745	-	*11874	*19728	*18162	*43015	45288	76733	79347	26369	58506	39973	638751
23 Mort, notes, and bonds under 1 yr	1602594	-	-	*2128	*17791	*34132	54439	37086	76153	*31134	40902	43962	1264868
24 Other current liabilities	823800	-	*176	*1508	*4020	8551	22969	16352	42579	*27850	44994	64121	590679
25 Loans from stockholders	166150	-	*2097	-	*20381	*65519	26297	*8882	*28481	*5207	4627	4141	517
26 Mort, notes, bonds, 1 yr or more	2238543	-	*6964	*515	*38106	*78312	157519	99788	207437	*91777	265799	515725	776601
27 Other liabilities	514602	-	*285	*-0	*19089	*5413	*10228	*12054	54223	*19991	20646	111313	261361
28 Net worth	6813393	-	*27159	*37562	106774	98021	590998	644165	413257	447121	422179	264771	3761386
29 Capital stock	1060657	-	*3996	*714	33010	27847	37082	16653	43798	55840	13805	118113	709800
30 Paid-in or capital surplus	2325232	-	*21560	*30	*11285	*2668	*42163	*1233	47290	*35400	20593	90161	2052848
31 Retained earnings, appropriated	*36788	-	-	-	-	-	-	*30667	*6121	-	-	-	-
32 Retained earnings, unappropriate	2874946	-	*-3157	*35279	*69137	*63699	340655	*214153	177792	*336975	199370	64876	1376167
33 Retained earnings (S Corp)	1076572	-	*4760	*1615	*1440	*4690	217614	423453	*195503	*35654	191844	-	-
34 Less: Cost of treasury stock	560802	-	-	*77	*8099	*883	*46516	*41994	*57247	*16748	3432	8378	377429
35 Total receipts	8717105	*3141	*33224	*60465	296031	354573	897186	1107610	759572	540907	770343	788824	3105228
36 Business receipts	8251097	-	*28423	*33882	278686	318621	873591	1086609	735507	517667	726536	759455	2892120
37 Interest	142268	-	-	*657	*1274	*1321	3419	*1762	5200	*4500	3670	4787	115677
38 Interest on govt. obligations, State and local	1629	-	-	-	-	-	-	*165	*313	*413	619	46	73
39 Rents	96786	-	-	*141	*1198	*24867	*1870	*2549	*11082	*4396	20794	2806	27085
40 Royalties	6997	-	-	3	-	-	-	*1	*676	*711	-	1783	3823
41 Net S-T cap gain less net LT loss	224	-	-	-	-	-	-	-	-	-	224	-	-
42 Net L-T cap gain less net ST loss	29021	-	-	-	*562	*1149	*1831	*3456	*258	*2142	6111	8473	5041
43 Net gain, noncapital assets	49114	-	-	*83	*7677	*6849	*7826	5315	*1958	*418	2220	8435	8333
44 Dividends, domestic corporations	6419	-	-	-	-	-	*1716	*1173	*269	*73	717	2455	16
45 Dividends, foreign corporations	5345	-	-	-	-	-	-	-	-	-	61	10	5274
46 Other receipts	128205	*3141	*4801	*25700	*6635	*1766	6935	6581	4309	10587	9393	574	47786
47 Total deductions	8515300	*218	*29270	*48021	319077	369342	877304	1041034	746891	499470	753732	777640	3053300
48 Cost of sales and operations	4863957	-	*26318	*14786	*116674	185577	483082	562119	446496	331961	530514	486864	1679566
49 Compensation of officers	190196	-	-	-	*19552	*7717	54840	32239	23572	*14244	11054	7702	19276
50 Repairs	246988	-	-	*515	*14108	*13272	22439	32606	5512	*5581	2768	22433	127754
51 Bad debts	37926	-	-	-	*592	*5451	2802	4241	2055	*730	13507	1126	7421
52 Rent paid on business property	135379	-	-	-	*9088	*2558	6534	6508	4602	*2067	1626	26860	75535
53 Taxes paid	282787	*206	*460	*3254	16225	13311	38163	38056	27683	14509	17452	24279	89190
54 Interest paid	335031	-	*10	*1320	*5487	*12357	35261	14321	15978	9479	18498	29630	192691
55 Contributions or gifts	5585	-	-	-	*85	*111	*137	*44	*256	*998	598	197	3159
56 Amortization	22070	-	*63	*-0	-	*256	*1389	*96	*712	*586	589	5039	13340
57 Depreciation	582945	-	-	*3631	25053	27171	66763	71820	56133	36142	50759	52357	193115
58 Depletion	176732	-	-	*2	*386	*2603	17493	31127	15897	13837	15566	14697	65123
59 Advertising	17734	-	*524	*1	*1437	1948	2502	2076	1124	*560	1497	1296	4769
60 Pension, prof sh, stock, annuity	48236	-	-	*88	*873	*205	*7860	7390	4880	*3872	2692	7216	13160
61 Employee benefit programs	170113	-	-	*22	*8570	*2743	20321	16554	10889	*4841	11929	24982	69261
62 Net loss, noncapital assets	20676	-	-	1	*9	*2496	-	*61	*15853	*41	414	1006	796
63 Other deductions	1378942	*11	*1895	*24402	100938	91564	117719	221775	115250	60023	74269	71954	499143
64 Total receipts less total deducts	201805	*2923	*3955	*12444	-23046	-14769	19883	66576	12680	41436	16611	11183	51928
65 Const taxable inc frm rel frn corps	34	-	-	-	-	-	-	-	-	-	34	-	-
66 Net income (less deficit), total	200210	*2923	*3955	*12444	-23046	-14769	19883	66410	12368	41023	16027	11137	51855
67 Net income, total	402463	*2923	*4451	*12444	*7053	*8948	45016	83033	41462	41023	27516	14050	114543
68 Deficit, total	202254	-	*497	-	*30099	*23717	*25134	*16622	*29095	-	11490	2913	62688
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	89238	-	*-497	*10811	*-994	*-20213	7481	64949	*16141	*11894	-335	-	-
72 Statutory special deductions, total	17961	*2923	*4451	*8	*73	-	*1370	*1213	*209	*54	535	7111	13
73 Net operating loss deduction	*13343	*2923	*4451	*8	*73	-	*169	*289	-	-	33	5395	-
74 Dividends received deduction	4618	-	-	-	-	-	*1201	*924	*209	*54	502	1715	13
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	242001	-	-	*1624	*5062	*8948	25104	*9486	*23691	*29074	17484	6986	114542
77 Income tax before credits, total	92360	-	-	*244	*766	*3243	8730	*4668	*8156	*11510	7187	5472	42385
78 Regular tax	81136	-	-	*244	*766	*3243	7583	*3129	*8055	*9885	5948	2375	39910
79 Personal holding company tax	-0	-	-	-0	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	10911	-	-	-	-	-	*1147	*1539	*93	*1598	1214	3074	2245
82 Environmental tax	313	-	-	-	-	-	-	-	*7	*27	25	24	230
83 Foreign tax credit	8	-	-	-	-	-	-	-	-	-	8	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*443	-	-	-	-	-	-	-	*168	-	275	-	-
88 Prior year minumum tax credit	*2159	-	-	-	-	-	-	-	*810	*556	314	478	-
89 Income tax after credits, total	89751	-	-	*244	*766	*3243	8730	*4668	*7178	*10954	6590	4994	42385

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	311	*216	-	-	-	-	*53	*10	*16	*5	3	5	3
2 Total assets	4058205	-	-	-	-	-	*151455	*67180	*188250	*173335	204734	714885	2558367
3 Cash	65778	-	-	-	-	-	*6398	*688	*1952	*19703	3105	26300	7631
4 Notes and accounts receivable	642999	-	-	-	-	-	*8759	*11671	*23761	*15518	14071	127407	441812
5 Less: Allowance for bad debts	14611	-	-	-	-	-	-	*657	*221	*321	399	3265	9747
6 Inventories	338302	-	-	-	-	-	-	*14937	*31191	*7754	19594	53712	211114
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	491	-	-	-	-	-	-	-	-	-	491	-	-
9 Other current assets	106895	-	-	-	-	-	*2742	*2143	*7277	*5077	6170	27091	56395
10 Loans to stockholders	*11188	-	-	-	-	-	*4294	-	-	-	860	6033	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	330122	-	-	-	-	-	*86899	*11469	*446	*18236	41633	43729	127710
13 Depreciable assets	3242529	-	-	-	-	-	*83538	*98768	*182955	*189935	100335	641307	1945692
14 Less: Accumulated depreciation	1635198	-	-	-	-	-	*47363	*75410	*92586	*102063	26589	313235	977952
15 Depletable assets	518091	-	-	-	-	-	-	-	*10523	-	39104	52849	415615
16 Less: Accumulated depletion	*51406	-	-	-	-	-	-	-	*555	-	615	2847	47389
17 Land	127365	-	-	-	-	-	*4140	-	*13831	*16975	1144	23162	68113
18 Intangible assets (Amortizable)	279383	-	-	-	-	-	-	*29	*1116	-	3998	11947	262292
19 Less: Accumulated amortization	27082	-	-	-	-	-	-	*29	*190	-	1800	5462	19601
20 Other assets	123360	-	-	-	-	-	*2048	*3570	*8751	*2521	3632	26157	76681
21 Total liabilities	4058205	-	-	-	-	-	*151455	*67180	*188250	*173335	204734	714885	2558367
22 Accounts payable	327293	-	-	-	-	-	*1480	*6786	*16614	*10397	5475	40166	246376
23 Mort, notes, and bonds under 1 yr	138885	-	-	-	-	-	*1231	*5112	*14636	*731	38606	37970	40598
24 Other current liabilities	209766	-	-	-	-	-	*4988	*1998	*10426	*2576	14870	53302	121606
25 Loans from stockholders	*57711	-	-	-	-	-	*7545	*20595	*7306	-	5020	17245	-
26 Mort, notes, bonds, 1 yr or more	1201365	-	-	-	-	-	-	*27656	*63886	*6446	9741	108682	984954
27 Other liabilities	381379	-	-	-	-	-	-	-	*21045	*1900	38414	61754	258266
28 Net worth	1741807	-	-	-	-	-	*136211	*5033	*54337	*151283	92609	395766	906568
29 Capital stock	71036	-	-	-	-	-	*31962	*19711	*350	*4266	-0	6727	8020
30 Paid-in or capital surplus	970554	-	-	-	-	-	*193623	*10799	*23970	*18	66458	141949	533737
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	676597	-	-	-	-	-	*-163308	*-22841	*47680	*109886	28523	277207	399449
33 Retained earnings (S Corp)	*93383	-	-	-	-	-	*73934	-	*-17663	*37113	-	-	-
34 Less: Cost of treasury stock	*69763	-	-	-	-	-	-	*2636	-	-	2372	30117	34638
35 Total receipts	3287856	150602	-	-	-	-	*66615	*80261	*171310	*142917	104433	666582	1905136
36 Business receipts	3179456	139863	-	-	-	-	*65675	*79854	*167736	*141328	99935	651828	1833238
37 Interest	10067	624	-	-	-	-	*855	-	*6	*109	744	4863	2866
38 Interest on govt. obligations, State and local	*95	-	-	-	-	-	-	-	-	*44	-	51	-
39 Rents	5906	744	-	-	-	-	-	*70	*20	*86	171	1855	2960
40 Royalties	*13853	-	-	-	-	-	-	*41	*49	-	-	2885	10878
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	8600	3	-	-	-	-	-	*5	*191	*83	1222	676	6420
43 Net gain, noncapital assets	1023	15	-	-	-	-	*38	*2	*75	*601	-	256	36
44 Dividends, domestic corporations	*1185	-	-	-	-	-	-	-	-	*226	-	959	-
45 Dividends, foreign corporations	1556	-	-	-	-	-	-	-	-	-	-	228	1327
46 Other receipts	66116	9353	-	-	-	-	*47	*289	*3234	*440	2361	2981	47412
47 Total deductions	3306042	*156636	-	-	-	-	*68061	*77969	*182903	*124181	104686	630175	1961431
48 Cost of sales and operations	1811721	101755	-	-	-	-	*26452	*59933	*101985	*80211	68687	454483	918214
49 Compensation of officers	96230	1712	-	-	-	-	*8474	*1743	*3818	*2463	1924	8108	67988
50 Repairs	49809	458	-	-	-	-	-	*139	*4132	*1082	4870	1263	37866
51 Bad debts	3354	37	-	-	-	-	-	*101	*1001	*114	56	1452	593
52 Rent paid on business property	35249	*5824	-	-	-	-	*472	*413	*423	*7	425	3050	24634
53 Taxes paid	82324	650	-	-	-	-	*7653	*2162	*4139	*5345	3149	18172	41054
54 Interest paid	97032	10769	-	-	-	-	*687	*3805	*9165	*434	2766	10132	59273
55 Contributions or gifts	6400	-	-	-	-	-	-	-	*126	*704	-	1327	4244
56 Amortization	20997	381	-	-	-	-	*2222	-	*2854	-	-	1049	14491
57 Depreciation	231923	13083	-	-	-	-	*4671	*2285	*11419	*10600	11737	37685	140443
58 Depletion	65598	1660	-	-	-	-	-	*43	*6303	*10180	21	19055	28336
59 Advertising	5632	87	-	-	-	-	*58	*177	*221	*631	298	1344	2816
60 Pension, prof sh, stock, annuity	33855	-	-	-	-	-	*1082	-	*144	*718	836	5857	25218
61 Employee benefit programs	63225	5395	-	-	-	-	*739	-	*3099	*704	1321	11233	40734
62 Net loss, noncapital assets	*1535	92	-	-	-	-	-	-	*250	-	55	3	1134
63 Other deductions	701160	14734	-	-	-	-	*15549	*7169	*33823	*10988	8543	55962	554391
64 Total receipts less total deducts	-18186	*-6034	-	-	-	-	*-1446	*2292	*-11593	*18736	-253	36407	-56294
65 Const taxable inc frm rel frn corps	154	-	-	-	-	-	-	-	-	-	-	154	-
66 Net income (less deficit), total	-18127	*-6034	-	-	-	-	*-1446	*2292	*-11593	*18692	-253	36510	-56294
67 Net income, total	150775	-	-	-	-	-	*13562	*2292	*4388	*18692	2409	36510	72923
68 Deficit, total	168903	*6034	-	-	-	-	*15008	-	*15981	-	2662	-	129218
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*9850	-	-	-	-	-	*13562	-	*-9982	*6271	-	-	-
72 Statutory special deductions, total	*5387	-	-	-	-	-	-	*2149	-	*158	2409	671	-
73 Net operating loss deduction	*4557	-	-	-	-	-	-	*2149	-	-	2409	-	-
74 Dividends received deduction	*829	-	-	-	-	-	-	-	-	*158	-	671	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	125556	-	-	-	-	-	-	*143	*4388	*12263	-	35839	72923
77 Income tax before credits, total	49008	235	-	-	-	-	-	*26	*1845	*4588	1175	13302	27837
78 Regular tax	43426	-	-	-	-	-	-	*26	*1486	*4169	-	12222	25523
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	5447	235	-	-	-	-	-	-	*447	*402	1171	1024	2168
82 Environmental tax	230	-	-	-	-	-	-	-	*7	*17	4	56	146
83 Foreign tax credit	*5468	-	-	-	-	-	-	*8	-	-	-	177	5283
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*518	-	-	-	-	-	-	-	-	*30	-	423	65
88 Prior year minumum tax credit	*1740	-	-	-	-	-	-	-	-	*98	-	879	763
89 Income tax after credits, total	41282	235	-	-	-	-	-	*17	*1845	*4460	1175	11823	21726

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	417250	20500	226212	64637	41498	30281	28396	3620	1492	351	157	63	42
2 Total assets	240435575	-	6537432	10568594	14842976	21085740	58207283	24899900	22261230	11879016	10996966	10034375	49122063
3 Cash	26855813	-	1466869	1970845	2264697	2895003	7154162	3201688	2449408	1191758	1094640	1067837	2098905
4 Notes and accounts receivable	67492975	-	1072798	2165663	3787299	6174672	20207844	8731712	7468451	4074517	3395176	3158111	7256732
5 Less: Allowance for bad debts	450021	-	19195	*9154	9994	34188	110200	34993	51636	24573	29077	24179	102832
6 Inventories	30296203	-	447967	1290128	2205125	3379118	8771726	3266229	2445532	1314635	931177	1300223	4944343
7 Investments in govt. obligations, Total	1778466	-	*3714	-	*13270	90204	183873	118745	125413	*137922	51945	37024	1016356
8 Tax-exempt securities	1449370	-	*11	*49241	*3777	*50158	162279	79303	142960	*82656	91258	50542	737186
9 Other current assets	24411300	-	283756	622612	1264058	2354729	6567347	3366396	2618796	1193341	1128114	1293040	3719112
10 Loans to stockholders	4857664	-	672045	748128	692284	494929	827485	232494	223174	40847	48931	13436	863912
11 Mortgage and real estate loans	6743809	-	*7570	*62551	104476	201722	660364	156181	147493	32739	27198	75258	5268258
12 Other investments	25053935	-	81162	307033	570734	733138	2698730	1300083	1769354	1252015	1207035	1074060	14060592
13 Depreciable assets	104791345	-	8306122	8892712	9804849	10793481	24509389	9436054	9868416	4733152	4727483	2800372	10919316
14 Less: Accumulated depreciation	66592167	-	5983522	6202458	6749894	7180966	16164360	6001425	6278899	2916761	2553911	1581947	4978025
15 Depletable assets	503451	-	*136	*8020	*19126	-	31693	35174	62690	*87781	58162	84279	116389
16 Less: Accumulated depletion	189666	-	*59	*7930	*187	-	8066	*13827	29809	*44283	19108	15218	51179
17 Land	6776936	-	162941	363368	538424	741761	1683561	530902	808806	285936	407611	246595	1007031
18 Intangible assets (Amortizable)	1703551	-	69495	120849	84534	132671	216162	52985	129635	166008	178242	196178	356793
19 Less: Accumulated amortization	572057	-	32625	74371	28473	45967	88284	24641	64497	32128	40182	30821	110068
20 Other assets	5524669	-	-1753	261358	278873	305275	903578	466841	425943	303452	292274	289585	1999243
21 Total liabilities	240435575	-	6537432	10568594	14842976	21085740	58207283	24899900	22261230	11879016	10996966	10034375	49122063
22 Accounts payable	47138811	-	1185668	1514684	2626782	3856641	12834756	5840445	5307694	2655917	2263665	2229545	6823016
23 Mort, notes, and bonds under 1 yr	27925298	-	856361	1350454	2001780	2977550	8126305	2840381	2253237	1311625	952707	1285011	3969886
24 Other current liabilities	31668127	-	786682	914543	1645692	2433997	8145631	4229547	3086602	1451875	1532049	1810537	5630972
25 Loans from stockholders	12386355	-	2438383	1300438	1397034	1727226	3447077	736999	444597	223489	201580	181638	287896
26 Mort, notes, bonds, 1 yr or more	34237422	-	1363213	1873360	2206297	2706955	6103073	2311031	2780907	1801941	1733823	1893091	9463731
27 Other liabilities	11264981	-	103426	187584	164926	671938	1683145	794039	857031	442518	537406	548966	5274003
28 Net worth	75814580	-	-196301	3427532	4800466	6711432	17867296	8147457	7531162	3991651	3775736	2085588	17672561
29 Capital stock	8883697	-	926015	910773	822844	807720	1532819	449158	643244	299883	455687	432783	1602770
30 Paid-in or capital surplus	22506934	-	1021843	848830	682418	1039344	2153413	1205585	982152	1137646	1125222	1893679	10416803
31 Retained earnings, appropriated	288354	-	*8054	*9784	*32925	*48047	*98735	*12002	*2958	*2328	3006	4950	65565
32 Retained earnings, unappropriate	29360332	-	-968571	1091076	3018406	3935503	8774270	2917032	2995880	1291152	1157492	-589151	5737244
33 Retained earnings (S Corp)	18618317	-	-1032066	746608	762277	1385514	6425980	3894929	3316581	1449635	1144206	380873	143782
34 Less: Cost of treasury stock	3843053	-	151576	179538	518404	504696	1117921	331247	409653	188992	109877	37546	293603
35 Total receipts	538266252	3622917	53688977	39128565	46268011	55473966	134009360	54569289	44911255	22788432	18828865	17508432	47468184
36 Business receipts	528889876	3409432	53449401	38870522	45915734	54869281	132392061	53983958	44186883	22367659	18316288	17107162	44021495
37 Interest	2074448	22889	14265	36878	54041	94847	221639	86866	82648	75949	71604	95155	1217667
38 Interest on govt. obligations, State and local	159516	*635	-	*1519	*1023	6383	17263	14451	23014	14675	14372	12032	54151
39 Rents	1249463	*3339	16223	24192	57785	84281	194067	84164	147700	62286	144203	55561	375661
40 Royalties	56634	166	-	-	*1512	*580	*2719	*800	3608	4265	3917	18659	20408
41 Net S-T cap gain less net LT loss	41478	*626	-	*646	*1925	2155	8747	3499	1673	470	2819	1375	17543
42 Net L-T cap gain less net ST loss	478581	42568	15791	23498	36612	44321	56701	45640	49499	26292	41450	14202	82004
43 Net gain, noncapital assets	849076	14990	84074	59004	61652	126652	170925	78785	95937	35266	44034	27691	50067
44 Dividends, domestic corporations	91267	*863	*164	2097	4033	6681	16221	5563	11540	4788	6601	8990	23728
45 Dividends, foreign corporations	116273	-	-	-	-	-	*1410	-	*3057	*367	286	1867	109285
46 Other receipts	4259639	127409	109059	110209	133694	238786	927607	265563	305695	196414	183290	165738	1496175
47 Total deductions	530697417	3753962	52672292	38336248	45688908	54618180	132528006	53612878	44255650	22526709	18549151	17553236	46602197
48 Cost of sales and operations	408884991	2480536	32676126	24294418	32640441	41085951	106473551	45994526	38110411	19353058	15764439	15193584	34817951
49 Compensation of officers	18398296	151600	3705679	2455533	2228193	2409251	4535145	1182551	753020	283501	235620	158511	299692
50 Repairs	2548869	26302	329766	350068	307409	345551	555929	173198	155872	58304	47609	50755	148105
51 Bad debts	1084385	76776	88010	62183	111479	129083	261357	68531	50809	34848	29333	55655	116321
52 Rent paid on business property	4832346	53040	858337	574273	610178	521830	925105	253957	199193	102493	85042	88988	559909
53 Taxes paid	11547762	114824	1713949	1174201	1358399	1477029	2902034	907817	657758	325030	215378	206308	495034
54 Interest paid	5052958	68011	296060	281752	338875	422331	1003450	336120	313182	215500	172546	244630	1360500
55 Contributions or gifts	120189	866	9295	5954	8278	16632	24310	11480	7975	4780	3849	4159	22613
56 Amortization	218651	2708	9790	11824	6904	19380	26639	14154	15139	9418	10975	19147	72574
57 Depreciation	8577186	45054	852799	866916	882199	946320	2025677	750696	734692	361599	362236	214326	534672
58 Depletion	60802	-	-	*53	*126	-	7440	*6683	12036	6229	7786	7082	13366
59 Advertising	1648740	14182	308196	250687	174637	201120	237363	85096	73952	53365	64579	41957	143607
60 Pension, prof sh, stock, annuity	2399941	20106	149438	134567	117700	244495	736510	328808	217554	87560	66813	39807	256583
61 Employee benefit programs	4709470	24623	441056	361033	463208	516162	1289904	363161	359900	196241	106526	105157	482500
62 Net loss, noncapital assets	171974	*7175	4627	2215	16393	17054	27676	5474	22652	10423	11749	14105	32430
63 Other deductions	60440856	668160	11229164	7510569	6424491	6265991	11495916	3130625	2571504	1424360	1364668	1109067	7246341
64 Total receipts less total deducts	7568835	-131045	1016685	792317	579103	855786	1481354	956410	655604	261723	279714	-44805	865987
65 Const taxable inc frm rel frn corps	105501	-	-	-	-	-	*14	-	-	*12717	1707	13953	77109
66 Net income (less deficit), total	7514819	-131680	1016685	790798	578080	849403	1464105	941960	632591	259765	267050	-42883	888945
67 Net income, total	14814675	189261	2076171	1433251	1401425	1613201	3116925	1386750	1028007	524989	435978	305133	1303583
68 Deficit, total	7299856	320941	1059486	642452	823345	763798	1652820	444790	395417	265224	168928	348016	414638
69 Net income (less def), Form 1120-A	25420	*7910	7808	17966	*-8264	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-30237	*-30237	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	4896181	-50755	1076161	679715	321168	545287	904062	555049	440403	214448	150209	47699	12737
72 Statutory special deductions, total	1840610	33941	311410	201005	192610	281319	370745	63445	45580	47507	30920	41533	220596
73 Net operating loss deduction	1760223	33337	311295	199517	190546	276641	358024	59551	34311	44321	25935	35088	191657
74 Dividends received deduction	80387	*604	*115	1489	2064	4677	12721	3894	11269	3186	4986	6445	28938
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5574173	42897	214064	375350	532724	530724	1233967	568812	377528	188225	232681	205372	1071829
77 Income tax before credits, total	1654270	11857	33095	64662	108345	115206	381546	193451	131280	68700	82295	72990	390843
78 Regular tax	1575504	11828	33086	64649	101658	112487	348826	188416	127080	63877	79080	70389	374127
79 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	-	-	-	-
80 Recapture of investment credit	*138	-	-	-	*121	-	-	-	*-0	-	14	-	2
81 Alternative minumum tax	67459	3	-	-	6549	2712	31769	4126	2348	3949	1977	1340	12686
82 Environmental tax	2515	*10	-	-	*3	-	*1	*38	63	214	260	245	1682
83 Foreign tax credit	71686	*2	-	-	-	-	*212	-	*274	*414	916	1287	68580
84 U.S. Possessions tax credit	1141	-	-	-	59	-	-	-	-	1082	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*772	-	-	-	-	-	-	*14	*592	-	166	-	-
87 General business credit	22262	-	*286	*636	*1609	3310	3674	*574	1772	*1972	267	512	7650
88 Prior year minumum tax credit	65911	*445	-	*585	*2462	2786	23320	8326	3638	2031	2019	3866	16433
89 Income tax after credits, total	1492497	11409	32809	63441	104215	109110	354341	184537	125004	63201	78927	67324	298179

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders

MAJOR GROUP 06
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	164141	10211	83531	23937	17127	13219	13410	1723	679	163	76	36	29
2 Total assets	112584061	-	2249073	3901526	6271946	9207372	27224175	11865795	10322617	5498882	5141529	5162142	25739004
3 Cash	11979575	-	479277	649788	896181	1066747	3185789	1463586	1168987	619281	601316	718875	1129748
4 Notes and accounts receivable	26386976	-	287458	585648	1069232	1747418	7140021	3721184	3218243	1936581	1762809	1441637	3476744
5 Less: Allowance for bad debts	94301	-	*805	*530	*1195	*3399	17558	4017	12880	5468	8162	3198	37089
6 Inventories	22282169	-	134143	870734	1470568	2455774	6520595	2303606	1784741	972741	474360	1030182	4264725
7 Investments in govt. obligations, Total	640244	-	-	-	*6	*67711	100137	*43248	*65502	*36255	21226	29580	276579
8 Tax-exempt securities	159103	-	*8	*29014	*1322	*465	53045	*24606	35082	*1668	5837	7021	1035
9 Other current assets	14101865	-	147529	369563	830297	1507558	3803590	1776893	1231015	597277	366657	509884	2961603
10 Loans to stockholders	1881281	-	279153	202113	348146	202628	421763	94550	120487	8035	25738	10894	167774
11 Mortgage and real estate loans	6316455	-	*5308	*50719	49829	153217	410615	130218	132232	*29733	21055	66409	5267121
12 Other investments	9999398	-	57080	210199	311830	317049	1377559	700030	902916	498546	697247	595520	4331421
13 Depreciable assets	26416467	-	2429252	1856169	2049124	2544050	6059545	2248708	2278188	952825	1390212	750383	3858012
14 Less: Accumulated depreciation	14329327	-	1647654	1227236	1204629	1544545	3478070	1198836	1180074	474723	556391	332072	1485096
15 Depletable assets	107381	-	-	-	-	-	*322	*993	*13644	*54163	7316	-	30943
16 Less: Accumulated depletion	49656	-	-	-	-	-	*16	*475	*3424	*34983	1587	-	9172
17 Land	4056317	-	92950	148657	315721	457981	1092619	257169	394747	138819	227343	128220	802090
18 Intangible assets (Amortizable)	512045	-	19643	31188	8504	31362	45723	21130	26954	63536	11983	35335	216686
19 Less: Accumulated amortization	166493	-	7406	21522	2910	7895	30399	3954	14981	6360	6575	3115	61377
20 Other assets	2384564	-	-26864	147023	129921	211251	538896	287156	161237	110957	101144	176587	547257
21 Total liabilities	112584061	-	2249073	3901526	6271946	9207372	27224175	11865795	10322617	5498882	5141529	5162142	25739004
22 Accounts payable	24388932	-	406935	523046	959976	1345537	6296648	3214828	2898563	1581583	1448284	1402809	4310723
23 Mort, notes, and bonds under 1 yr	17161214	-	254877	672606	1151780	1918071	4930735	1710364	1319168	793066	551319	572740	3286488
24 Other current liabilities	16737575	-	278689	388146	934897	1237890	4015301	2132303	1240054	720361	669938	877746	4242251
25 Loans from stockholders	7056609	-	1060740	630747	847660	1078177	2213349	435550	314429	167973	169947	49378	88659
26 Mort, notes, bonds, 1 yr or more	19046293	-	488320	702747	959752	1186824	3120334	1114487	1358707	832312	886438	924282	7472089
27 Other liabilities	4494519	-	41964	62872	134428	415320	839483	243344	368318	152067	305387	363782	1567555
28 Net worth	23698919	-	-282453	921362	1283454	2025552	5808324	3014919	2823377	1251521	1110216	971406	4771239
29 Capital stock	3250431	-	353912	282047	238626	255128	584140	216720	196369	126856	186950	209810	599872
30 Paid-in or capital surplus	7315826	-	510315	260019	339288	462222	933978	370463	473129	631156	499062	558103	2278089
31 Retained earnings, appropriated	*101680	-	*4	-	*4920	*19450	*12214	*300	-	-	-	-	64791
32 Retained earnings, unappropriate	8103244	-	-532506	276431	754927	1003697	2770827	1106662	902357	83455	100269	-106371	1743497
33 Retained earnings (S Corp)	6084787	-	-580993	165128	136483	346628	1885520	1417736	1365184	519597	369943	315779	143782
34 Less: Cost of treasury stock	1157048	-	33186	62262	190791	61572	378355	96963	113662	109543	46007	5915	58791
35 Total receipts	234275436	2102148	17954157	13116484	17800256	21038425	58564966	26576856	20382998	10709255	9409128	8437043	28183719
36 Business receipts	229586406	1945010	17829243	12992081	17663620	20758994	57905939	26342195	20038237	10509378	9135793	8253494	26212422
37 Interest	1293841	20322	4967	17113	22124	42231	114225	41621	37359	36110	35697	45857	876213
38 Interest on govt. obligations, State and local	41568	286	-	*1112	*262	*184	6544	5376	11910	3262	4737	2981	4914
39 Rents	832215	*334	*11892	11048	33026	53963	125204	71729	83661	35326	89643	25526	290862
40 Royalties	7450	166	-	-	*1512	*580	*27	-	*1776	*1745	715	411	519
41 Net S-T cap gain less net LT loss	19574	*604	-	*101	*1697	*541	5855	*629	*107	*160	2378	313	7190
42 Net L-T cap gain less net ST loss	241247	*27520	*6559	15955	3171	27232	25710	8495	12746	19821	34316	5841	53882
43 Net gain, noncapital assets	232738	2991	34852	17065	5471	42526	39443	3913	18651	4411	20581	5060	37773
44 Dividends, domestic corporations	22683	*25	*57	*1552	1223	1807	7233	1697	2737	1233	2290	578	2249
45 Dividends, foreign corporations	*66012	-	-	-	-	-	*86	-	*68	-	-	1163	64695
46 Other receipts	1931703	104890	66587	60456	68149	110366	334700	101201	175747	97811	82977	95819	633002
47 Total deductions	231761034	2256586	17693148	12965369	17624943	20726069	58152757	26256977	20166999	10638188	9313286	8380087	27586624
48 Cost of sales and operations	193084542	1623992	12308180	9992042	14091379	17594558	50188450	23582416	18044165	9559621	8360116	7554803	20184819
49 Compensation of officers	5904329	49448	998204	542576	714199	649798	1708428	475087	322324	118865	111123	75054	139224
50 Repairs	595035	6665	80478	50492	49070	73194	120545	54499	33419	17793	13532	21171	74177
51 Bad debts	419557	*58472	52465	9237	37060	31017	78677	23911	12299	12322	11589	14532	77977
52 Rent paid on business property	1282028	11485	166397	124771	141736	119402	260705	94497	67368	33344	35288	30182	196854
53 Taxes paid	3144542	30863	425080	225936	346203	313383	792446	286022	193796	74680	57701	57447	340984
54 Interest paid	2635676	57247	100858	96873	133187	174373	467198	156816	131716	94252	81473	89918	1051764
55 Contributions or gifts	48764	*367	5115	1927	2280	2493	8704	5668	3116	2136	1955	2086	12917
56 Amortization	78003	*746	1726	3703	903	5219	5524	4997	3879	2857	3928	2852	41671
57 Depreciation	1934212	16174	232667	167451	191809	202984	432486	148731	140299	69325	73184	42890	216212
58 Depletion	6102	-	-	*53	-	-	*159	-	*1191	*1683	1089	-	1926
59 Advertising	669544	6731	93161	81786	43216	53099	101734	43218	50257	37227	17218	20057	121839
60 Pension, prof sh, stock, annuity	698694	*17734	39139	28534	39838	67648	185412	105076	59599	17236	21651	23624	93204
61 Employee benefit programs	1261577	12345	103489	91452	114148	82516	265221	97563	97126	54031	36820	19039	287827
62 Net loss, noncapital assets	87149	*4149	*1168	*593	8112	2801	8979	2845	19161	5987	3512	3953	25891
63 Other deductions	19911279	360168	3085020	1547942	1711804	1353584	3528088	1175633	987284	536831	483106	422481	4719340
64 Total receipts less total deducts	2514402	-154439	261010	151115	175313	312357	412209	319879	215999	71067	95841	56956	597095
65 Const taxable inc frm rel frn corps	30805	-	-	-	-	-	*14	-	-	*675	612	605	28899
66 Net income (less deficit), total	2503639	-154725	261010	150003	175051	312173	405679	314503	204089	68480	91715	54580	621080
67 Net income, total	5916591	86554	768476	474128	498140	608027	1168270	508320	419123	214029	174012	146433	851078
68 Deficit, total	3412952	241279	507467	324125	323089	295854	762591	193817	215034	145549	82296	91854	229998
69 Net income (less def), Form 1120-A	21403	*8656	8072	*13411	*-8735	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-21659	*-21659	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1627396	-70410	327351	153634	131624	209189	261010	218935	206444	77566	59115	40200	12737
72 Statutory special deductions, total	806805	14740	105380	90068	61519	124076	147384	24045	8551	36735	6791	16284	171233
73 Net operating loss deduction	778961	14723	105339	88987	60662	122810	142320	22857	6637	*35890	5087	15880	157768
74 Dividends received deduction	27844	*17	*40	*1081	856	1265	5063	1188	1914	845	1704	404	13465
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2174529	*13354	72226	140728	167641	154063	426039	170342	113169	66600	105026	78157	667183
77 Income tax before credits, total	664838	*4265	10973	25296	36273	33464	127416	57448	39448	24537	36567	27942	241209
78 Regular tax	635732	*4245	10965	25283	35099	32312	116696	55422	37843	22558	35653	26697	232959
79 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	-	-	-	-
80 Recapture of investment credit	*133	-	-	-	*121	-	-	-	*-0	-	11	-	-
81 Alternative minumum tax	23972	3	-	-	*1036	*1152	10343	*1301	994	*1555	487	416	6685
82 Environmental tax	1395	8	-	-	*3	-	*1	*11	*7	161	82	89	1034
83 Foreign tax credit	40173	-	-	-	-	-	*22	-	*8	*55	350	1215	38523
84 U.S. Possessions tax credit	59	-	-	-	59	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*366	-	-	-	-	-	-	-	*366	-	-	-	-
87 General business credit	7733	-	-	*493	*5	*1608	*806	*16	*138	*536	26	130	3975
88 Prior year minumum tax credit	27907	-	-	*487	*495	*1210	6428	1699	*706	*1106	151	176	15448
89 Income tax after credits, total	588600	*4265	10973	24316	35713	30645	120159	55733	38230	22840	36041	26422	183262

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	161130	10186	81787	23805	16775	12835	13090	1705	662	157	76	33	19
2 Total assets	96122583	-	2225773	3878705	6144906	8961171	26591136	11772348	10034577	5232581	5141529	4828971	11310886
3 Cash	11303168	-	473783	646485	876897	1058077	3117207	1454837	1150675	604297	601316	699546	620048
4 Notes and accounts receivable	25235015	-	287458	585648	1069232	1723009	7046954	3708555	3156748	1900066	1762809	1420955	2573580
5 Less: Allowance for bad debts	76770	-	*805	*530	*1195	*2301	17389	4017	12880	5468	8162	3198	20825
6 Inventories	18140267	-	133411	870734	1442935	2368948	6314199	2264949	1688407	878418	474360	747191	956717
7 Investments in govt. obligations, Total	333908	-	-	-	*6	*67711	100137	*43248	*65502	*4568	21226	29580	1931
8 Tax-exempt securities	142186	-	*8	*29014	*1322	*465	36182	*24552	35082	*1668	5837	7021	1035
9 Other current assets	12217247	-	143276	369550	806016	1484102	3660781	1776212	1224220	589909	366657	504398	1292125
10 Loans to stockholders	1842546	-	268802	198823	348146	196843	407344	94550	117203	7847	25738	10894	166357
11 Mortgage and real estate loans	2183031	-	*5308	*50719	48587	149753	408549	127008	121210	*29272	21055	66409	1155160
12 Other investments	7443889	-	57080	206370	310111	285191	1344124	688225	891756	495761	697247	594668	1873355
13 Depreciable assets	25240698	-	2372858	1802697	1968249	2490506	5958052	2225014	2178539	879120	1390212	746782	3228668
14 Less: Accumulated depreciation	13802974	-	1593728	1183819	1162479	1530129	3408540	1178883	1155088	462805	556391	329178	1241933
15 Depletable assets	97245	-	-	-	-	-	*322	*993	*13644	*54163	7316	-	20807
16 Less: Accumulated depletion	47742	-	-	-	-	-	*16	*475	*3424	*34983	1587	-	7258
17 Land	3827833	-	92950	148657	303338	454323	1073075	243871	391167	127934	227343	128220	636956
18 Intangible assets (Amortizable)	427536	-	19643	31188	8504	30389	44411	20973	26520	59153	11983	31977	142795
19 Less: Accumulated amortization	151237	-	7406	21522	2910	7384	29114	3951	14867	6360	6575	2897	48250
20 Other assets	1766739	-	-26865	144691	128147	191667	534861	286686	160164	110022	101144	176604	-40382
21 Total liabilities	96122583	-	2225773	3878705	6144906	8961171	26591136	11772348	10034577	5232581	5141529	4828971	11310886
22 Accounts payable	22608644	-	406799	523046	957956	1339024	6189338	3208463	2873071	1548004	1448284	1393473	2721186
23 Mort, notes, and bonds under 1 yr	14715025	-	245618	668891	1140788	1873630	4831256	1684964	1253009	729430	551319	572740	1163380
24 Other current liabilities	13480081	-	278116	387765	926232	1231256	3950840	2127786	1221263	714818	669938	830497	1141570
25 Loans from stockholders	6926320	-	1050111	630747	847234	1029261	2176628	435550	301311	147495	169947	49378	88658
26 Mort, notes, bonds, 1 yr or more	14552869	-	482894	681260	876842	1151107	2946191	1112820	1204989	742316	886438	855102	3612910
27 Other liabilities	3769802	-	41964	62872	127135	409280	835860	241388	366652	150004	305387	263900	965361
28 Net worth	20069842	-	-279730	924124	1268719	1927613	5661023	2961377	2814282	1200514	1110216	863882	1617821
29 Capital stock	2975815	-	350769	279397	232115	249189	572893	216707	193039	126840	186950	78980	488937
30 Paid-in or capital surplus	5695466	-	510315	255979	337265	447410	889020	367499	449033	577370	499062	493456	869057
31 Retained earnings, appropriated	*82548	-	*4	-	*4920	*318	*12214	*300	-	-	-	-	64791
32 Retained earnings, unappropriate	6524902	-	-528900	285883	774421	940504	2718194	1106662	941119	116111	100269	-18418	89057
33 Retained earnings (S Corp)	5914158	-	-578733	165128	110790	346628	1839181	1367172	1344754	489735	369943	315779	143782
34 Less: Cost of treasury stock	1123048	-	33186	62262	190791	56436	370479	96963	113662	109543	46007	5915	37802
35 Total receipts	220942982	2102013	17788826	13057430	17500734	20818983	57493581	26460316	19984020	10505166	9409128	8089877	17732908
36 Business receipts	217231794	1945010	17663911	12935342	17370036	20550908	56843472	26226085	19644863	10313188	9135793	7914553	16688632
37 Interest	661220	20322	4967	17113	22124	40739	113898	41621	35903	35503	35697	38846	254488
38 Interest on govt. obligations, State and local	39335	286	-	*1112	*262	*184	5889	5370	11908	3262	4737	2981	3343
39 Rents	804280	*334	*11892	11048	28531	52532	124578	71729	82232	28347	89643	25514	277900
40 Royalties	7111	166	-	-	*1512	*580	*27	-	*1776	*1745	715	411	181
41 Net S-T cap gain less net LT loss	12540	*604	-	*101	*332	*501	5855	*629	*107	*160	2378	313	1562
42 Net L-T cap gain less net ST loss	230385	*27520	*6559	15955	3171	22372	25699	8495	12711	19821	34316	5841	47924
43 Net gain, noncapital assets	213840	2991	34852	17065	5471	42526	39028	3913	18404	4407	20581	5060	19542
44 Dividends, domestic corporations	20573	*25	*57	*1552	1223	1616	7233	1697	2737	1161	2290	578	403
45 Dividends, foreign corporations	*66012	-	-	-	-	-	*86	-	*68	-	-	1163	64695
46 Other receipts	1655891	104755	66587	58141	68072	107026	327815	100776	173311	97574	82977	94617	374240
47 Total deductions	218766978	2238312	17543874	12905964	17325436	20510710	57063616	26142321	19774129	10435543	9313286	7994132	17519656
48 Cost of sales and operations	185698203	1623992	12208256	9953327	13881999	17460066	49270950	23479243	17699677	9392914	8360116	7243364	15124300
49 Compensation of officers	5754737	49448	981533	542576	693366	646746	1670125	475087	314146	116355	111123	71098	83133
50 Repairs	559695	6665	79402	50359	47514	72629	119156	54380	32679	17423	13532	20247	45707
51 Bad debts	346462	*58472	52465	9237	37033	31017	77692	23911	12179	12211	11589	14444	6211
52 Rent paid on business property	1211429	11485	165121	124771	138961	114897	252917	94127	67159	32405	35288	28762	145537
53 Taxes paid	2998054	30860	420630	225117	335350	301151	779256	285420	190212	73374	57701	50777	248205
54 Interest paid	1934875	41135	100524	95866	123059	169819	443082	156316	128023	84694	81473	73890	436994
55 Contributions or gifts	46314	*367	5115	1927	2280	2344	8681	5668	3116	2136	1955	2086	10638
56 Amortization	55062	*746	1726	2895	903	5057	5332	4996	3801	2789	3928	2796	20093
57 Depreciation	1862064	16102	230989	163464	188190	200743	423878	148378	137834	66376	73184	42047	170879
58 Depletion	4442	-	-	*53	-	-	*159	-	*1191	*1683	1089	-	266
59 Advertising	568548	6731	92367	81739	43014	45289	99369	42868	48810	33796	17218	13865	43481
60 Pension, prof sh, stock, annuity	673876	*17734	39139	28534	39838	67648	182611	105017	59268	17002	21651	23534	71899
61 Employee benefit programs	1183536	12345	103489	91452	112931	74798	256199	97350	96625	54021	36820	18230	229275
62 Net loss, noncapital assets	75698	*4149	*1168	*593	8112	2801	8914	2845	19134	5909	3512	58	18503
63 Other deductions	15793984	358080	3061950	1534054	1672887	1315705	3465295	1166716	960273	522455	483106	388933	864532
64 Total receipts less total deducts	2176004	-136299	244952	151466	175299	308273	429965	317995	209891	69624	95841	95746	213252
65 Const taxable inc frm rel frn corps	*29512	-	-	-	-	-	*14	-	-	*675	612	605	27607
66 Net income (less deficit), total	2166181	-136585	244952	150354	175037	308089	424090	312625	197983	67037	91715	93369	237515
67 Net income, total	5397923	86554	749149	474128	496553	600003	1132107	506183	406624	209763	174012	146433	416415
68 Deficit, total	3231742	223139	504197	323773	321516	291913	708017	193559	208641	142726	82296	53064	178900
69 Net income (less def), Form 1120-A	22594	*8656	9263	*13411	*-8735	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-21659	*-21659	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1625421	-52270	310102	153634	132214	209189	273384	217057	196759	73300	59115	40200	12737
72 Statutory special deductions, total	672220	14740	105380	90068	60858	120156	146614	24045	8551	36677	6791	16284	42055
73 Net operating loss deduction	646017	14723	105339	88987	60001	119025	141551	22857	6637	*35890	5087	15880	30040
74 Dividends received deduction	26202	*17	*40	*1081	856	1131	5063	1188	1914	787	1704	404	12015
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1858544	*13354	72226	140728	167325	149958	422774	170342	110354	66600	105026	78157	361698
77 Income tax before credits, total	552293	*4265	10973	25296	36225	32758	126663	57448	38443	24537	36567	27942	131174
78 Regular tax	526491	*4245	10965	25283	35051	31675	115943	55422	36886	22558	35653	26697	126112
79 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	-	-	-	-
80 Recapture of investment credit	*133	-	-	-	*121	-	-	-	*-0	-	11	-	-
81 Alternative minumum tax	21245	3	-	-	*1036	*1083	10343	*1301	994	*1555	487	416	4027
82 Environmental tax	866	8	-	-	*3	-	*1	*11	*7	161	82	89	505
83 Foreign tax credit	39333	-	-	-	-	-	*22	-	*8	*55	350	1215	37683
84 U.S. Possessions tax credit	59	-	-	-	59	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*366	-	-	-	-	-	-	-	*366	-	-	-	-
87 General business credit	4756	-	-	*493	*5	*1495	*806	*16	*138	*536	26	130	1111
88 Prior year minumum tax credit	12662	-	-	*487	*495	*1210	6428	1699	*706	*1106	151	176	203
89 Income tax after credits, total	495117	*4265	10973	24316	35665	30053	119407	55733	37225	22840	36041	26422	92176

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	3011	*25	*1744	*132	*351	384	320	*18	*17	*7	**	3	10
2 Total assets	16461478	-	*23299	*22821	*127040	246201	633039	*93448	*288039	*266302	**	333170	14428118
3 Cash	676407	-	*5494	*3303	*19284	8670	68582	*8749	*18312	*14984	**	19329	509700
4 Notes and accounts receivable	1151961	-	-	-	-	*24409	93067	*12628	*61495	*36516	**	20682	903163
5 Less: Allowance for bad debts	*17531	-	-	-	-	*1098	*169	-	-	-	-	-	16264
6 Inventories	4141902	-	*732	-	*27633	*86826	206397	*38657	*96334	*94323	**	282992	3308008
7 Investments in govt. obligations, Total	306335	-	-	-	-	-	-	-	-	31687	-	-	274649
8 Tax-exempt securities	*16917	-	-	-	-	-	*16863	*54	-	-	-	-	-
9 Other current assets	1884619	-	*4253	*13	*24281	*23456	142809	*681	*6795	*7368	**	5487	1669477
10 Loans to stockholders	38735	-	*10351	*3290	-	*5785	*14419	-	*3284	189	**	-	1417
11 Mortgage and real estate loans	4133424	-	-	-	*1242	*3463	*2067	*3210	*11021	*461	-	-	4111961
12 Other investments	2555509	-	-	*3829	*1719	*31858	*33436	*11805	*11160	*2785	**	852	2458066
13 Depreciable assets	1175769	-	*56393	*53472	*80875	*53544	101493	*23694	*99649	*73705	**	3600	629344
14 Less: Accumulated depreciation	526353	-	*53926	*43417	*42150	*14417	69530	*19953	*24986	*11918	**	2893	243163
15 Depletable assets	10136	-	-	-	-	-	-	-	-	-	-	-	10136
16 Less: Accumulated depletion	1914	-	-	-	-	-	-	-	-	-	-	-	1914
17 Land	228484	-	-	-	*12384	*3658	*19544	*13299	*3580	10886	**	-	165134
18 Intangible assets (Amortizable)	84509	-	-	-	-	*973	*1312	*157	*435	*4383	-	3358	73891
19 Less: Accumulated amortization	*15256	-	-	-	-	*511	*1285	*3	*114	-	-	218	13126
20 Other assets	617825	-	*-0	*2332	*1773	*19584	*4035	*471	*1073	*934	**	-17	587639
21 Total liabilities	16461478	-	*23299	*22821	*127040	246201	633039	*93448	*288039	*266302	**	333170	14428118
22 Accounts payable	1780288	-	*136	-	*2019	*6514	107311	*6365	*25492	*33579	**	9335	1589537
23 Mort, notes, and bonds under 1 yr	2446189	-	*9259	*3715	*10992	*44441	99479	*25400	*66159	*63636	-	-	2123108
24 Other current liabilities	3257494	-	*573	*380	*8665	*6635	64461	*4517	*18791	*5542	**	47249	3100681
25 Loans from stockholders	130289	-	*10629	-	*426	*48916	*36721	-	*13118	*20478	-	-	1
26 Mort, notes, bonds, 1 yr or more	4493424	-	*5426	*21488	*82910	*35717	*174143	*1667	*153717	*89996	**	69180	3859179
27 Other liabilities	724717	-	-	-	*7293	*6040	*3624	*1956	*1667	2063	**	99882	602194
28 Net worth	3629077	-	*-2723	*-2762	*14735	97939	147301	*53542	*9095	*51007	**	107525	3153418
29 Capital stock	274615	-	*3143	*2650	*6512	5939	11248	*13	*3330	*15	**	130830	110936
30 Paid-in or capital surplus	1620360	-	-	*4041	*2024	*14812	*44958	*2965	*24096	*53786	**	64648	1409031
31 Retained earnings, appropriated	*19132	-	-	-	-	*19132	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1578342	-	*-3606	*-9452	*-19494	63192	*52632	-	*-38762	-32656	**	-87953	1654440
33 Retained earnings (S Corp)	170628	-	*-2260	-	*25694	-	*46338	*50564	*20430	*29862	**	-	-
34 Less: Cost of treasury stock	34000	-	-	-	-	*5136	*7876	-	-	-	-	-	20989
35 Total receipts	13332453	*135	*165332	*59054	*299522	*219442	1071385	*116540	*398978	*204089	**	347166	10450811
36 Business receipts	12354612	-	*165332	*56739	*293584	*208086	1062466	*116110	*393374	*196190	**	338940	9523790
37 Interest	632621	-	-	-	-	*1492	*328	-	*1457	607	**	7012	621726
38 Interest on govt. obligations, State and local	*2232	-	-	-	-	-	*655	*5	*2	-	-	-	1570
39 Rents	27934	-	-	-	*4495	*1432	*626	-	*1429	6979	**	12	12962
40 Royalties	338	-	-	-	-	-	-	-	-	-	-	-	338
41 Net S-T cap gain less net LT loss	*7034	-	-	-	*1365	*40	-	-	-	-	-	-	5628
42 Net L-T cap gain less net ST loss	10862	-	-	-	-	*4860	*11	-	*34	-	-	-	5958
43 Net gain, noncapital assets	*18897	-	-	-	-	-	*416	-	*247	*4	-	-	18230
44 Dividends, domestic corporations	*2110	-	-	-	-	*191	-	-	-	72	**	-	1847
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	275812	*135	-	*2315	*77	*3340	6884	*424	*2436	*237	**	1202	258762
47 Total deductions	12994055	*18275	*149274	*59405	*299507	215358	1089141	*114656	*392870	*202646	**	385955	10066968
48 Cost of sales and operations	7386339	-	*99924	*38716	*209380	*134492	917501	*103173	*344489	*166707	**	311439	5060519
49 Compensation of officers	149592	-	*16671	-	*20833	*3051	38303	-	*8177	*2510	**	3956	56090
50 Repairs	35340	-	*1076	*133	*1556	*565	1390	*119	*740	*370	**	924	28469
51 Bad debts	73095	-	-	-	*27	-	*985	-	*119	111	**	88	71765
52 Rent paid on business property	70599	-	*1276	-	*2776	*4505	7788	*370	*209	*939	**	1420	51317
53 Taxes paid	146488	*2	*4450	*819	*10854	12232	13191	*602	*3584	*1305	**	6669	92779
54 Interest paid	700801	*16112	*334	*1007	*10128	*4554	24116	*500	*3693	*9558	**	16028	614770
55 Contributions or gifts	2450	-	-	-	-	*148	*22	-	-	-	-	-	2279
56 Amortization	22941	-	-	*807	-	*162	*192	*1	*78	68	**	56	21578
57 Depreciation	72149	*72	*1679	*3988	*3619	*2241	8608	*353	*2466	*2949	**	842	45333
58 Depletion	1660	-	-	-	-	-	-	-	-	-	-	-	1660
59 Advertising	100995	-	*793	*47	*203	*7810	2365	*350	*1447	*3431	**	6191	78358
60 Pension, prof sh, stock, annuity	24819	-	-	-	-	-	*2800	*59	*331	*234	**	90	21304
61 Employee benefit programs	78041	-	-	-	*1216	*7718	*9022	*213	*501	10	-	809	58552
62 Net loss, noncapital assets	11452	-	-	-	-	-	*65	-	*26	78	**	3894	7388
63 Other deductions	4117294	*2088	*23070	*13889	*38917	37880	62793	*8917	*27010	*14375	**	33548	3854807
64 Total receipts less total deducts	338398	*-18140	*16058	*-351	*14	4084	-17756	*1884	*6108	*1443	**	-38790	383843
65 Const taxable inc frm rel frn corps	1292	-	-	-	-	-	-	-	-	-	-	-	1292
66 Net income (less deficit), total	337458	*-18140	*16058	*-351	*14	4084	-18411	*1879	*6106	*1443	**	-38790	383565
67 Net income, total	518668	-	*19328	-	*1587	*8024	36163	*2137	*12499	*4266	**	-	434663
68 Deficit, total	181210	*18140	*3270	*351	*1573	*3940	*54574	*258	*6393	2823	**	38790	51098
69 Net income (less def), Form 1120-A	*-1191	-	*-1191	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1975	*-18140	*17250	-	*-590	-	*-12374	*1879	*9685	*4266	**	-	-
72 Statutory special deductions, total	134585	-	-	-	*661	*3919	*769	-	-	58	**	-	129178
73 Net operating loss deduction	*132944	-	-	-	*661	*3785	*769	-	-	-	-	-	127728
74 Dividends received deduction	*1641	-	-	-	-	*134	-	-	-	58	**	-	1450
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	315985	-	-	-	*316	*4105	*3265	-	*2814	-	-	-	305485
77 Income tax before credits, total	112545	-	-	-	*47	*706	*753	-	*1005	-	-	-	110034
78 Regular tax	109241	-	-	-	*47	*637	*753	-	*957	-	-	-	106847
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2727	-	-	-	-	*69	-	-	-	-	-	-	2658
82 Environmental tax	529	-	-	-	-	-	-	-	-	-	-	-	529
83 Foreign tax credit	839	-	-	-	-	-	-	-	-	-	-	-	839
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2977	-	-	-	-	*113	-	-	-	-	-	-	2864
88 Prior year minumum tax credit	15245	-	-	-	-	-	-	-	-	-	-	-	15245
89 Income tax after credits, total	93484	-	-	-	*47	*592	*753	-	*1005	-	-	-	91086

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	18839	610	2439	4720	3512	2955	3221	788	408	100	52	20	13
2 Total assets	56334976	-	109338	844838	1287772	2143018	7124437	5414326	6120611	3478734	3453597	2975246	23383059
3 Cash	5528174	-	44399	120322	224433	386177	1176765	839135	728053	416928	364415	258391	969157
4 Notes and accounts receivable	12976011	-	*2672	137129	239109	553778	2274376	1588111	1769844	883653	918476	828876	3779989
5 Less: Allowance for bad debts	123093	-	-	-	*742	*2117	15325	6054	15870	3369	8153	5719	65744
6 Inventories	1886830	-	-	*5819	61411	47439	238277	268201	200707	124320	191507	69532	679618
7 Investments in govt. obligations, Total	1023356	-	-	-	*670	*1049	*55391	*63714	*27262	*101522	26528	7445	739776
8 Tax-exempt securities	967116	-	-	*15262	-	*6265	*25210	*6036	*61071	*19943	53658	43520	736151
9 Other current assets	4050599	-	*2360	34971	79357	147733	605046	455939	696732	326100	428771	516080	757510
10 Loans to stockholders	1199658	-	*7510	*91776	61205	78007	122968	61159	39409	24958	16528	-	696138
11 Mortgage and real estate loans	99128	-	-	*7089	*1610	*6730	45583	*19497	*2891	-	6144	8449	1137
12 Other investments	12134432	-	*3	*20416	*29757	64004	354377	331145	537443	405247	329998	332872	9729170
13 Depreciable assets	36385976	-	*241506	1147138	2083047	2716298	6836799	4651690	5290631	2659918	2280114	1417532	7061304
14 Less: Accumulated depreciation	23765835	-	*190403	786299	1566795	1981793	4921644	3147680	3639843	1740788	1395873	901790	3492928
15 Depletable assets	358064	-	-	-	*19065	-	28697	*30654	*27775	*33619	48529	84279	85446
16 Less: Accumulated depletion	106485	-	-	-	*187	-	*6256	*10196	*6879	*9300	16443	15218	42007
17 Land	1392708	-	-	*33931	45386	94106	216109	186041	269038	119558	115602	107996	204941
18 Intangible assets (Amortizable)	351072	-	*237	*774	5554	5392	3430	14187	42450	14196	10788	113958	140106
19 Less: Accumulated amortization	110835	-	*233	*479	3008	1839	1458	10353	23221	*6690	3425	11438	48691
20 Other assets	2088099	-	*1287	*16989	7902	21789	86091	73101	113118	108920	86435	120481	1451986
21 Total liabilities	56334976	-	109338	844838	1287772	2143018	7124437	5414326	6120611	3478734	3453597	2975246	23383059
22 Accounts payable	7830264	-	*4135	117599	155077	299169	1270639	961596	1145265	463190	443608	457693	2512293
23 Mort, notes, and bonds under 1 yr	3559507	-	*15864	82797	198770	270273	746980	484915	465633	209397	235548	165931	683398
24 Other current liabilities	4871483	-	*14022	41860	53441	163973	691296	559633	728089	356318	481841	392289	1388720
25 Loans from stockholders	1042997	-	*30603	64815	112275	85472	231311	134281	40535	*22517	23557	98395	199236
26 Mort, notes, bonds, 1 yr or more	7343405	-	*20144	188267	269201	353427	1015715	690422	916281	735436	451348	711522	1991642
27 Other liabilities	4638825	-	*39	*-607	5639	39977	136102	185829	215271	102326	143704	104098	3706448
28 Net worth	27048497	-	24531	350107	493369	930727	3032395	2397650	2609537	1589551	1673991	1045318	12901322
29 Capital stock	2420681	-	20342	83168	112420	173053	255237	118463	215937	115264	147793	176106	1002898
30 Paid-in or capital surplus	10460146	-	*128824	*19743	99848	116356	232380	168609	195799	232911	142628	984334	8138714
31 Retained earnings, appropriated	*14908	-	-	*4202	*388	-	*4210	-	-	*2328	3006	-	774
32 Retained earnings, unappropriate	10264085	-	-111790	132101	335523	559989	1466010	1237530	1283561	721368	769004	-122957	3993747
33 Retained earnings (S Corp)	4866802	-	*-11102	116677	49350	213522	1234678	970482	1074248	544549	638933	35465	-
34 Less: Cost of treasury stock	978125	-	*1743	*5783	104159	132193	160120	97434	160008	26869	27374	27630	234812
35 Total receipts	86429753	*439015	601187	2249981	3310373	4983582	15536601	11127818	12494471	5946651	5698978	4756631	19284465
36 Business receipts	83610871	*409117	589409	2234002	3278035	4865622	15247639	10941305	12271982	5816220	5557796	4590672	17809073
37 Interest	524871	*1042	*653	3713	5837	12644	34002	25548	25252	28497	12241	33987	341454
38 Interest on govt. obligations, State and local	83675	*349	-	*178	-	*1309	*1442	3625	8319	5071	7294	6851	49237
39 Rents	218616	*2373	-	*14	*2760	*13390	20477	6985	29324	10312	21954	26227	84799
40 Royalties	40150	-	-	-	-	-	*174	*800	*85	*2277	478	16446	19889
41 Net S-T cap gain less net LT loss	16517	-	-	*545	-	*855	*31	*2777	*196	*265	433	1062	10354
42 Net L-T cap gain less net ST loss	113382	*10727	*94	*2263	*1702	7061	8867	21745	14303	5519	4775	8204	28123
43 Net gain, noncapital assets	355936	*4585	*10455	*5350	11400	67228	65443	45991	69076	22846	18869	22399	12294
44 Dividends, domestic corporations	48994	*817	*107	-	*13	*1779	*1208	3643	4661	3121	4088	8079	21479
45 Dividends, foreign corporations	44682	-	-	-	-	-	-	-	*51	*-0	37	4	44590
46 Other receipts	1372056	*10004	*470	*3918	10627	13694	157318	75397	71221	52522	71013	42700	863173
47 Total deductions	85013381	433641	581775	2201979	3291175	4903384	15345046	10846470	12343485	5849003	5545098	4656753	19015573
48 Cost of sales and operations	66189838	*316776	*319602	932347	1885888	3182738	11745648	9034946	10438773	4862087	4748361	4089541	14633132
49 Compensation of officers	1833708	*5237	*38362	144965	148882	206490	498665	236217	200696	87481	73230	33013	160468
50 Repairs	746164	*5833	*10426	104085	76276	103577	155338	69310	83185	27054	23127	14025	73928
51 Bad debts	128609	2	*3179	*379	2721	15863	36711	6150	14696	3672	3485	3405	38345
52 Rent paid on business property	841398	*5243	*13346	43410	82020	56971	109899	44940	52098	32193	23287	14936	363056
53 Taxes paid	1616059	*30737	25746	93872	128706	171140	356249	240607	213050	83825	62983	55095	154050
54 Interest paid	942637	*3751	*5909	26259	36619	51578	150978	78811	101165	67783	45749	65300	308736
55 Contributions or gifts	31447	*188	-	*241	804	6871	3933	3269	2475	1177	991	1803	9696
56 Amortization	52425	2	*142	*140	470	*619	1177	3349	5397	2442	2746	5037	30903
57 Depreciation	2768490	*16248	*23570	148582	172139	234218	558866	383185	421004	191863	200528	99826	318460
58 Depletion	49945	-	-	-	*126	-	*5503	*6064	9837	4166	5726	7082	11440
59 Advertising	95089	*422	*2341	7843	12024	5121	11772	10429	7304	7940	4311	3814	21768
60 Pension, prof sh, stock, annuity	382197	*1204	-	*2810	*2256	11563	50124	45020	53146	16365	28061	8269	163379
61 Employee benefit programs	779960	*2809	*13852	21509	31469	62676	149378	76379	122183	60231	28064	16736	194673
62 Net loss, noncapital assets	25960	-	*59	*94	*620	*2739	3698	1782	1162	*4154	1672	3443	6539
63 Other deductions	8529455	45188	125242	675442	710154	791220	1507107	606010	617314	396569	292778	235430	2527002
64 Total receipts less total deducts	1416372	*5374	19412	48002	19199	80198	191555	281348	150985	97649	153879	99878	268892
65 Const taxable inc frm rel frn corps	74024	-	-	-	-	-	-	-	-	*11666	1024	13125	48210
66 Net income (less deficit), total	1406721	*5026	19412	47824	19199	78889	190113	277723	142667	104243	147609	106152	267865
67 Net income, total	2511597	*24691	*31636	71591	135338	182695	462298	397686	266823	178880	188192	119262	452505
68 Deficit, total	1104877	*19665	*12224	23767	116139	103806	272185	119963	124157	74637	40583	13109	184640
69 Net income (less def), Form 1120-A	*3698	*-2140	*2263	*3111	*465	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-8071	-8071	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	473940	5784	*6734	23935	3618	54316	65287	117625	55584	61075	79258	724	-
72 Statutory special deductions, total	305566	*9013	*17669	*10984	19332	36341	85676	13935	21695	7868	9403	24287	49363
73 Net operating loss deduction	271018	*8441	*17595	*10984	*19323	35096	84743	*11385	*18170	*5861	6517	19014	33890
74 Dividends received deduction	34548	*572	*75	-	*9	*1246	*933	2550	3526	2007	2886	5273	15473
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1365716	*9893	*6194	27108	60033	67547	193247	213565	127040	78486	82444	95513	404646
77 Income tax before credits, total	466015	*3281	*929	4275	13762	15783	68150	73614	44148	28842	29720	33877	149634
78 Regular tax	436960	*3281	*929	4275	12193	15094	57910	71736	42881	26652	28056	32786	141168
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	24714	-	-	-	*1569	*683	9778	1808	*764	*2028	1159	924	6001
82 Environmental tax	985	-	-	-	-	-	-	*27	*26	37	127	120	648
83 Foreign tax credit	30389	-	-	-	-	-	-	-	*266	-	13	53	30057
84 U.S. Possessions tax credit	1082	-	-	-	-	-	-	-	-	1082	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*392	-	-	-	-	-	-	-	*226	-	166	-	-
87 General business credit	9492	-	-	*2	*945	*782	1478	*130	*878	*1314	220	68	3675
88 Prior year minumum tax credit	15019	*445	-	-	*249	-	4102	*2104	*1213	*786	1444	3689	985
89 Income tax after credits, total	409641	*2836	*929	4273	12568	15001	62570	71380	41565	25659	27877	30066	114916

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	234270	9679	140242	35980	20859	14108	11765	1110	404	88	29	7	**
2 Total assets	71516537	-	4179021	5822229	7283257	9735350	23858671	7619779	5818002	2901399	2401840	1896988	**
3 Cash	9348064	-	943193	1200735	1144083	1442080	2791608	898967	552368	155550	128909	90571	**
4 Notes and accounts receivable	28129989	-	782669	1442885	2478958	3873476	10793447	3422417	2480364	1254283	713891	887598	**
5 Less: Allowance for bad debts	232627	-	*18390	*8624	8057	28672	77317	24922	22887	15736	12762	15262	**
6 Inventories	6127203	-	313824	413576	673146	875905	2012854	694422	460084	217574	265309	200509	**
7 Investments in govt. obligations, Total	114866	-	*3714	-	*12593	*21445	*28345	*11783	*32649	145	4191	-	-
8 Tax-exempt securities	323150	-	*3	*4965	*2455	*43427	84024	*48661	*46808	*61045	31763	-	-
9 Other current assets	6258835	-	133866	218077	354404	699438	2158711	1133564	691049	269963	332687	267075	**
10 Loans to stockholders	1776725	-	385381	454240	282932	214294	282754	76785	63278	7853	6665	2542	**
11 Mortgage and real estate loans	328226	-	*2262	*4742	*53037	*41775	204166	*6466	12370	*3006	-	400	**
12 Other investments	2920105	-	24078	76418	229148	352086	966794	268908	328994	348222	179789	145669	**
13 Depreciable assets	41988902	-	5635364	5889405	5672679	5533132	11613045	2535656	2299597	1120410	1057156	632458	**
14 Less: Accumulated depreciation	28497005	-	4145466	4188923	3978470	3654628	7764646	1654909	1458982	701250	601647	348086	**
15 Depletable assets	38007	-	*136	*8020	*62	-	*2675	*3526	*21271	-	2318	-	-
16 Less: Accumulated depletion	33525	-	*59	*7930	-	-	*1795	*3157	*19507	-	1078	-	-
17 Land	1327911	-	69992	180779	177317	189674	374833	87692	145021	27559	64665	10379	**
18 Intangible assets (Amortizable)	840433	-	49615	88886	70476	95916	167009	17669	60231	88276	155470	46885	**
19 Less: Accumulated amortization	294729	-	24986	52370	22554	36234	56428	10335	26295	19078	30182	16268	**
20 Other assets	1052007	-	23825	97347	141050	72234	278591	106584	151589	83576	104695	-7483	**
21 Total liabilities	71516537	-	4179021	5822229	7283257	9735350	23858671	7619779	5818002	2901399	2401840	1896988	**
22 Accounts payable	14919616	-	774598	874039	1511729	2211935	5267468	1664021	1263866	611144	371772	369043	**
23 Mort, notes, and bonds under 1 yr	7204577	-	585620	595050	651230	789206	2448591	645102	468435	309161	165841	546340	**
24 Other current liabilities	10059069	-	493971	484537	657353	1032133	3439034	1537611	1118459	375197	380270	540502	**
25 Loans from stockholders	4286750	-	1347039	604876	437099	563578	1002418	167167	89632	*32999	8076	33865	**
26 Mort, notes, bonds, 1 yr or more	7847724	-	854749	982346	977344	1166703	1967024	506122	505919	234193	396037	257287	**
27 Other liabilities	2131638	-	61423	125320	24859	216641	707559	364866	273442	188125	88315	81087	**
28 Net worth	25067164	-	61621	2156062	3023643	3755154	9026577	2734888	2098248	1150580	991529	68864	**
29 Capital stock	3212585	-	551760	545559	471798	379540	693442	113975	230937	57764	120944	46867	**
30 Paid-in or capital surplus	4730962	-	382704	569067	243281	460765	987054	666513	313224	273579	483532	351242	**
31 Retained earnings, appropriated	171766	-	*8050	*5582	*27617	*28597	*82311	*11701	*2958	-	-	4950	**
32 Retained earnings, unappropriate	10993003	-	-324276	682544	1927957	2371818	4537433	572839	809962	486328	288219	-359822	**
33 Retained earnings (S Corp)	7666728	-	-439971	464803	576444	825364	3305782	1506710	877149	385489	135330	29629	-
34 Less: Cost of treasury stock	1707880	-	116647	111493	223454	310930	579446	136851	135982	52579	36497	4001	**
35 Total receipts	217561063	1081754	35133632	23762101	25157381	29451959	59907792	16864615	12033786	6132526	3720760	4314758	**
36 Business receipts	215692599	1055305	35030749	23644439	24974080	29244664	59238483	16700458	11876664	6042061	3622699	4262997	**
37 Interest	255736	*1524	8645	16052	26080	39972	73412	19697	20036	11342	23665	15310	**
38 Interest on govt. obligations, State and local	34273	-	-	*229	*761	4890	9276	5450	2785	6342	2341	2200	**
39 Rents	198632	*632	*4330	13131	21999	16927	48386	5449	34715	16648	32605	3809	**
40 Royalties	9035	-	-	-	-	-	*2518	-	*1747	*243	2725	1802	**
41 Net S-T cap gain less net LT loss	5386	*22	-	-	*228	*759	2861	*93	*1369	*46	8	-	-
42 Net L-T cap gain less net ST loss	123951	*4322	9138	5280	31739	10029	22125	15400	22451	*952	2359	157	**
43 Net gain, noncapital assets	260403	*7413	38767	36589	44780	16898	66039	28881	8210	8009	4584	232	**
44 Dividends, domestic corporations	19591	*21	-	*545	*2797	3095	7780	*223	4142	*434	223	332	**
45 Dividends, foreign corporations	*5579	-	-	-	-	-	*1324	-	*2938	*367	250	700	**
46 Other receipts	955879	12515	42002	45835	54918	114726	435589	88965	58728	46082	29300	27219	**
47 Total deductions	213923003	1063735	34397369	23168900	24772790	28988727	59030203	16509432	11745166	6039518	3690766	4516397	**
48 Cost of sales and operations	149610611	539767	20048345	13370029	16663174	20308655	44539453	13377164	9627473	4931350	2655962	3549239	**
49 Compensation of officers	10660259	96914	2669113	1767992	1365111	1552964	2328052	471247	230000	77155	51266	50444	**
50 Repairs	1207670	13804	238862	195491	182063	168780	280045	49389	39268	13457	10951	15559	**
51 Bad debts	536220	*18302	32366	52567	71698	82203	145969	38470	23814	18854	14259	37717	**
52 Rent paid on business property	2708920	36312	678594	406092	386421	345457	554502	114521	79727	36957	26466	43870	**
53 Taxes paid	6787161	53225	1263122	854392	883489	992506	1753339	381188	250913	166526	94693	93767	**
54 Interest paid	1474644	7013	189293	158620	169069	196380	385274	100493	80301	53465	45324	89412	**
55 Contributions or gifts	39978	*310	4180	3786	5194	7268	11673	2543	2383	1467	903	270	**
56 Amortization	88223	*1960	7923	7981	5531	13542	19938	5808	5863	4119	4300	11258	**
57 Depreciation	3874484	12632	596562	550882	518251	509118	1034325	218780	173388	100411	88524	71611	**
58 Depletion	4755	-	-	-	-	-	*1778	*619	*1007	380	971	-	-
59 Advertising	884108	7028	212693	161058	119397	142900	123857	31449	16390	8198	43051	18086	**
60 Pension, prof sh, stock, annuity	1319050	*1168	110299	103223	75606	165284	500974	178712	104810	53959	17102	7914	**
61 Employee benefit programs	2667934	9468	323715	248072	317592	370969	875305	189218	140591	81978	41643	69382	**
62 Net loss, noncapital assets	58864	*3026	*3400	*1528	7662	11514	15000	847	2330	282	6565	6710	**
63 Other deductions	32000122	262804	8018902	5287185	4002533	4121186	6460721	1348983	966906	490960	588785	451157	**
64 Total receipts less total deducts	3638061	18019	736263	593200	384591	463231	877589	355184	288620	93008	29994	-201639	**
65 Const taxable inc frm rel frn corps	*672	-	-	-	-	-	-	-	-	*376	72	224	**
66 Net income (less deficit), total	3604459	18019	736263	592971	383831	458342	868313	349734	285835	87042	27725	-203615	**
67 Net income, total	6386486	78016	1276058	887532	767948	822479	1486356	480744	342061	132080	73774	39438	**
68 Deficit, total	2782027	59997	539795	294560	384117	364138	618043	131010	56226	45038	46049	243053	**
69 Net income (less def), Form 1120-A	319	*1395	-2527	*1444	*6	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-507	*-507	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2794844	13871	742077	502145	185926	281782	577765	218488	178374	75807	11835	6775	-
72 Statutory special deductions, total	728239	*10187	188361	99954	111759	120902	137686	25465	15334	2904	14726	962	**
73 Net operating loss deduction	710244	*10173	188361	99546	110561	118735	130960	25309	9505	*2570	14330	194	**
74 Dividends received deduction	17995	*15	-	*408	*1198	2166	6726	*156	5830	*334	396	768	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2033929	19649	135644	207515	305050	309114	614681	184906	137319	43138	45211	31702	**
77 Income tax before credits, total	523417	4310	21193	35091	58310	65958	185981	62389	47684	15321	16008	11171	**
78 Regular tax	502812	4302	21192	35091	54366	65081	174221	61257	46357	14668	15372	10906	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	2	-	**
81 Alternative minumum tax	18773	-	-	-	*3944	*877	11647	*1017	591	*366	331	-	**
82 Environmental tax	135	*2	-	-	-	-	-	-	*30	*16	51	36	**
83 Foreign tax credit	*1124	*2	-	-	-	-	*189	-	-	*359	554	20	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*14	-	-	-	-	-	-	*14	-	-	-	-	-
87 General business credit	5037	-	*286	*141	*658	*920	1391	*428	*756	*122	21	315	**
88 Prior year minumum tax credit	22985	-	-	*98	*1717	*1576	12789	*4523	1719	*139	425	-	-
89 Income tax after credits, total	494256	4308	20907	34852	55934	63463	171611	57424	45210	14702	15008	10837	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

MINOR INDUSTRY 1711
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	40228	*1015	21080	7637	4916	2787	2462	230	82	*18	3	-	**
2 Total assets	14336162	-	759942	1302882	1694268	1890602	4958144	1475704	1115239	*528255	611125	-	**
3 Cash	1939558	-	167561	265512	261582	268579	537188	264667	108543	*28083	37844	-	**
4 Notes and accounts receivable	6312096	-	148184	423975	643540	739957	2689040	622994	575274	*340134	128998	-	**
5 Less: Allowance for bad debts	34691	-	*1024	-	*1214	*2292	17072	3626	*2468	*3377	3617	-	**
6 Inventories	1406444	-	80493	153274	192126	244140	452626	118002	65153	*35048	65583	-	**
7 Investments in govt. obligations, Total	*32519	-	-	-	*12593	*14672	*2808	-	*2446	-	-	-	-
8 Tax-exempt securities	*22290	-	-	-	-	-	*19174	*3116	-	-	-	-	-
9 Other current assets	1127502	-	8576	58633	78038	83798	380031	204129	180497	*58210	75590	-	**
10 Loans to stockholders	317434	-	54236	52223	80954	44436	48228	*27591	*3062	*1711	4994	-	**
11 Mortgage and real estate loans	51995	-	-	-	-	*27105	*17576	*2733	*4581	-	-	-	-
12 Other investments	467240	-	*4137	*12281	35766	65019	190094	51901	60211	*15070	32760	-	**
13 Depreciable assets	6695687	-	1027650	980890	1008548	923301	1810522	341142	240028	*105249	258355	-	**
14 Less: Accumulated depreciation	4547934	-	754853	699019	700628	587871	1249473	220514	148203	*62593	124779	-	**
15 Depletable assets	*8081	-	-	*8020	*62	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*7930	-	-	*7930	-	-	-	-	-	-	-	-	-
17 Land	180290	-	*4775	42726	30873	24497	43585	*5406	9462	*2632	16335	-	**
18 Intangible assets (Amortizable)	181476	-	*8131	*25456	19683	35390	9926	*2885	*1243	*2046	76717	-	**
19 Less: Accumulated amortization	66464	-	*5187	*23454	*3032	9109	4826	*245	*931	-	19681	-	**
20 Other assets	250568	-	17263	10294	35377	18980	28718	55524	16341	*6043	62027	-	**
21 Total liabilities	14336162	-	759942	1302882	1694268	1890602	4958144	1475704	1115239	*528255	611125	-	**
22 Accounts payable	3712232	-	280887	307498	361901	428761	1368810	347364	359072	*158150	99790	-	**
23 Mort, notes, and bonds under 1 yr	1018551	-	50596	118822	108609	125897	373604	78168	82046	*52761	28048	-	**
24 Other current liabilities	1974961	-	77906	110357	164551	167591	738756	248592	318166	*120365	28677	-	**
25 Loans from stockholders	779437	-	266656	163248	77299	80144	166391	*20454	*4580	*186	480	-	**
26 Mort, notes, bonds, 1 yr or more	1508329	-	166749	216802	188079	225509	348859	71085	51203	*42574	197469	-	**
27 Other liabilities	510974	-	9295	45097	7817	61760	146941	*146610	27386	*23483	42585	-	**
28 Net worth	4831679	-	-92148	341058	786013	800941	1814782	563433	272787	*130736	214076	-	**
29 Capital stock	637541	-	96835	96802	94277	125012	90155	16183	30410	*3535	84332	-	**
30 Paid-in or capital surplus	650195	-	32154	72491	55238	57438	213421	22051	65899	*2482	129021	-	**
31 Retained earnings, appropriated	*19071	-	*7630	-	-	*11441	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	2280624	-	-134375	214407	503163	505060	992379	159445	-34115	*73937	722	-	**
33 Retained earnings (S Corp)	1590776	-	-59097	9606	170280	123849	624294	390373	265566	*65906	-	-	-
34 Less: Cost of treasury stock	346529	-	*35295	*52247	36944	21860	105466	*24619	54973	*15124	-	-	-
35 Total receipts	44673231	*310970	5130495	5279715	5858781	5646835	14081988	3084623	3053611	*1510575	715636	-	**
36 Business receipts	44326032	*310014	5113683	5243002	5816914	5592879	13961883	3069797	3039175	*1502882	675804	-	**
37 Interest	55189	*529	1771	4054	7101	10585	14548	4073	2121	*367	10040	-	**
38 Interest on govt. obligations, State and local	2856	-	-	*229	*173	*5	*2126	*112	*161	*50	-	-	-
39 Rents	52832	-	*2596	*387	*4119	*6753	6869	*1965	*2619	*145	27379	-	**
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1218	-	-	-	*181	*728	*122	-	*187	-	-	-	-
42 Net L-T cap gain less net ST loss	19389	-	-	*97	*12217	*583	3581	*2595	*241	*58	16	-	-
43 Net gain, noncapital assets	43129	*310	*6706	*8364	4805	1591	18940	*1983	335	*79	16	-	-
44 Dividends, domestic corporations	2583	-	-	*121	*387	*724	*695	-	*626	*22	7	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	170002	*117	5739	23459	12884	32988	73223	4099	8146	*6972	2374	-	**
47 Total deductions	44000316	*321133	5053246	5218924	5732926	5495632	13962265	3041225	2990133	*1475493	709339	-	**
48 Cost of sales and operations	31913186	*179965	2917768	3204045	3962794	3849042	10840573	2487537	2633365	*1326799	511297	-	**
49 Compensation of officers	2144195	*42453	455997	390802	318274	267875	507369	84814	54625	*15922	6064	-	**
50 Repairs	188245	*6563	29837	24869	33481	22652	46812	11306	8099	*2327	2299	-	**
51 Bad debts	113148	*885	3260	12736	20847	16846	45855	6887	1939	*1524	2369	-	**
52 Rent paid on business property	521961	*3421	109459	102653	71546	64437	121201	22989	16749	*5612	3896	-	**
53 Taxes paid	1287822	*12319	178307	198675	179449	205282	389033	64409	40993	*12321	7033	-	**
54 Interest paid	244589	*1233	20127	43731	30120	35117	70280	13194	6957	*7280	16551	-	**
55 Contributions or gifts	10906	*7	384	1890	1928	1802	2965	*507	*768	*435	219	-	**
56 Amortization	12593	-	*957	*2070	1458	4036	3320	*609	*122	*21	-	-	-
57 Depreciation	606242	*3818	105666	93666	89803	90981	149130	24516	20597	*10969	17096	-	**
58 Depletion	*125	-	-	-	-	-	*125	-	-	-	-	-	-
59 Advertising	264723	*2215	61645	54685	37629	40679	47103	9921	3791	*1094	5962	-	**
60 Pension, prof sh, stock, annuity	284748	*272	*12976	*28121	*21760	36804	111170	42172	12389	*16697	2386	-	**
61 Employee benefit programs	535199	*2955	47095	60436	64439	83091	228346	22591	17996	*3385	4865	-	**
62 Net loss, noncapital assets	10107	-	*1734	*11	*175	*500	1228	*414	*206	*31	5808	-	**
63 Other deductions	5862526	*65027	1108034	1000534	899223	776488	1397756	249360	171538	*71074	123493	-	**
64 Total receipts less total deducts	672915	*-10163	77249	60791	125855	151204	119723	43398	63478	*35082	6297	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	670059	*-10163	77249	60562	125682	151198	117597	43286	63317	*35032	6297	-	**
67 Net income, total	1078580	*3969	142208	142756	167231	175834	271207	58590	74585	*35032	7168	-	**
68 Deficit, total	408521	*14132	64958	82194	41548	24636	153610	*15304	*11268	-	871	-	-
69 Net income (less def), Form 1120-A	-3357	-	-1655	*-1702	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-507	*-507	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	372289	*-9495	75708	38659	37176	47692	70478	43963	43015	*25093	-	-	-
72 Statutory special deductions, total	156194	*114	23597	*16439	39995	34788	34363	*142	*438	*16	6301	-	**
73 Net operating loss deduction	154393	*114	23597	*16362	39724	34281	33877	*142	-	-	6296	-	**
74 Dividends received deduction	1800	-	-	*76	*271	*507	*487	-	*438	*16	5	-	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	422903	*3856	22607	62071	67743	88733	125461	*13172	28403	*9991	866	-	-
77 Income tax before credits, total	100948	*585	3391	9322	14177	19073	36517	*3972	9899	*3520	494	-	**
78 Regular tax	95544	*578	3391	9322	11372	18986	34718	*3800	9686	*3398	295	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	2	-	**
81 Alternative minumum tax	5026	-	-	-	*2805	*87	1759	*169	*19	-	188	-	**
82 Environmental tax	*23	-	-	-	-	-	-	-	*13	*1	9	-	**
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*790	-	*168	-	-	*173	*449	-	-	-	-	-	-
88 Prior year minumum tax credit	*5056	-	-	-	-	*970	*3976	-	*111	-	-	-	-
89 Income tax after credits, total	95102	*585	3222	9322	14177	17930	32092	*3972	9789	*3520	494	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets				✓		✓	
1 Number of returns	34962	*2179	20780	4470	2865	2520	1819	221	85	20	**	3	**
2 Total assets	12210514	-	533992	731849	984474	1754278	3752100	1500876	1192235	732141	**	1028570	**
3 Cash	1517717	-	152818	218479	160711	265114	399797	159445	79875	40137	**	41341	**
4 Notes and accounts receivable	5591911	-	140736	214310	332498	745282	1906193	788562	562158	321685	**	580488	**
5 Less: Allowance for bad debts	52131	-	*15550	*2475	*585	15249	10357	3332	*2520	*1791	**	270	-
6 Inventories	1146449	-	51890	92379	120204	171522	319591	104320	168528	*92955	**	25060	**
7 Investments in govt. obligations, Total	36518	-	-	-	-	*5343	*9278	*9764	*11988	145	**	-	-
8 Tax-exempt securities	*78777	-	*3	-	-	-	*25472	*3875	*4445	*44982	**	-	-
9 Other current assets	1088168	-	24731	21777	46796	127447	332154	212810	107781	67856	**	146814	**
10 Loans to stockholders	236815	-	39006	38590	35956	48040	61286	*12850	*859	*227	-	-	-
11 Mortgage and real estate loans	*63783	-	*20	-	*21124	-	*40599	-	*1640	-	-	400	**
12 Other investments	517628	-	*4310	*18791	60749	63087	143296	62513	48212	23251	**	93418	**
13 Depreciable assets	5447491	-	551872	458068	537301	921032	1422543	364144	533967	322817	**	335748	**
14 Less: Accumulated depreciation	3765988	-	410177	355876	380887	623138	973069	241967	373479	220934	**	186461	**
15 Depletable assets	*20135	-	*136	-	-	-	-	*3519	*16480	-	-	-	-
16 Less: Accumulated depletion	*19696	-	*59	-	-	-	-	*3157	*16480	-	-	-	-
17 Land	133101	-	*4835	*4460	*17874	*35025	35940	*7391	14531	*8077	**	4967	-
18 Intangible assets (Amortizable)	98659	-	8386	*15481	*815	*1525	11825	*3517	*25697	*28385	-	3028	-
19 Less: Accumulated amortization	41786	-	2864	*5228	*577	*824	11495	*2006	*14906	*3775	-	111	-
20 Other assets	112963	-	-16101	13093	32496	10070	39045	18629	23458	*8124	**	-15851	**
21 Total liabilities	12210514	-	533992	731849	984474	1754278	3752100	1500876	1192235	732141	**	1028570	**
22 Accounts payable	2619804	-	88074	89578	200898	453150	838106	299040	288149	131406	**	231403	**
23 Mort, notes, and bonds under 1 yr	1641367	-	63568	54030	141816	164683	422222	137798	87252	*53876	-	516123	**
24 Other current liabilities	1953007	-	71294	27872	79055	161292	612500	337416	227916	90226	**	345435	**
25 Loans from stockholders	515690	-	117551	52515	43336	45732	174975	*15680	*22977	*9058	-	33865	-
26 Mort, notes, bonds, 1 yr or more	913532	-	90008	78176	133721	185534	190153	44523	95385	*40429	-	55603	**
27 Other liabilities	337849	-	*5195	*1174	*3131	22330	103310	*39654	20456	94035	**	48564	**
28 Net worth	4229264	-	98302	428504	382517	721556	1410834	626765	450100	313110	**	-202424	**
29 Capital stock	496246	-	68119	65720	68348	72078	105993	28079	18701	38767	**	30441	**
30 Paid-in or capital surplus	920637	-	25516	40722	41129	144220	163630	49053	92766	*98327	**	265273	**
31 Retained earnings, appropriated	*6930	-	*91	-	-	-	-	-	*1888	-	-	4950	**
32 Retained earnings, unappropriate	1994913	-	-40	251847	275023	444041	845805	329450	237732	*114143	**	-503088	**
33 Retained earnings (S Corp)	1100858	-	10223	*89854	77563	96044	393896	257471	*106165	*69642	-	-	-
34 Less: Cost of treasury stock	290319	-	*5609	*19638	*79546	*34826	98490	37288	*7152	*7769	-	-	-
35 Total receipts	37527985	*127589	4566871	2459449	2928192	5742039	10773938	3720911	2634390	1604884	**	2969722	**
36 Business receipts	37267967	*126474	4555289	2446423	2916381	5720134	10688004	3693995	2597724	1585060	**	2938483	**
37 Interest	49309	*585	2088	2967	3193	6527	11087	3321	2835	*3564	**	13141	**
38 Interest on govt. obligations, State and local	5559	-	-	-	*57	*671	*1728	*1026	*122	*1787	**	169	**
39 Rents	38533	-	*1379	*708	*171	*1168	7494	*26	*18179	*6709	-	2699	**
40 Royalties	*847	-	-	-	-	-	-	-	*694	-	-	153	**
41 Net S-T cap gain less net LT loss	*795	*22	-	-	-	-	*709	*18	-	*46	**	-	-
42 Net L-T cap gain less net ST loss	12259	*18	*241	*1557	*1468	*183	6282	*219	*2030	*261	-	-	-
43 Net gain, noncapital assets	18408	-	*2829	*2036	*2350	1951	3684	2679	*2128	*698	-	53	-
44 Dividends, domestic corporations	4685	*21	-	*306	*1084	*685	*1711	*206	*611	*61	**	1	-
45 Dividends, foreign corporations	*28	-	-	-	-	-	*28	-	-	-	-	-	-
46 Other receipts	129595	*470	*5046	5452	3488	10720	53211	19421	10066	6699	**	15023	**
47 Total deductions	37190713	*146741	4520789	2386365	2937643	5629389	10635400	3604089	2547736	1574761	**	3207801	**
48 Cost of sales and operations	26880864	*60203	2315683	1237819	2105089	4118069	8174698	2914257	2087680	1268367	**	2598999	**
49 Compensation of officers	1705218	*11862	422141	227570	164582	272798	380268	119402	51247	15315	**	40034	**
50 Repairs	142531	*2242	20250	10671	20519	26926	30521	6425	6832	*5673	-	12472	**
51 Bad debts	139760	*17079	*20784	*3466	10122	23984	17756	5093	4553	*1512	**	35411	**
52 Rent paid on business property	383107	*2303	81225	37187	41591	55046	76637	30956	20896	*6873	**	30391	**
53 Taxes paid	1223939	*10678	202731	110670	107928	214475	336662	84526	60274	33866	**	62128	**
54 Interest paid	280723	*441	23376	15733	21437	39324	55277	14161	18011	16689	**	76275	**
55 Contributions or gifts	7077	*76	*557	*457	657	721	2582	504	841	*659	**	24	-
56 Amortization	16433	-	1468	*2458	*212	*697	340	*621	*864	*734	-	9038	**
57 Depreciation	525912	*698	69746	44562	51384	85461	122994	29529	42188	24921	**	54428	**
58 Depletion	*619	-	-	-	-	-	-	*619	*-0	-	-	-	-
59 Advertising	88007	*2803	18511	11748	7186	13155	15582	8205	4078	1466	**	5272	**
60 Pension, prof sh, stock, annuity	261413	*411	*33712	*12629	*3209	41348	78527	26435	30038	31565	**	3539	**
61 Employee benefit programs	573518	*483	45492	32201	47123	86491	182678	60197	16374	*53680	-	48799	**
62 Net loss, noncapital assets	13807	-	*361	*63	*2350	2252	1983	*58	*389	*18	**	6333	**
63 Other deductions	4947784	*37461	1264751	639131	354254	648641	1158894	303100	203471	113423	**	224658	**
64 Total receipts less total deducts	337272	*-19152	46082	73083	-9451	112651	138538	116823	86653	30123	**	-238079	**
65 Const taxable inc frm rel frn corps	224	-	-	-	-	-	-	-	-	-	-	224	**
66 Net income (less deficit), total	331936	*-19152	46082	73083	-9508	111980	136810	115797	86532	28336	**	-238024	**
67 Net income, total	966267	*2827	104204	109674	92583	161157	243952	126979	88802	31059	**	5030	-
68 Deficit, total	634330	*21979	58122	36591	102091	49177	107142	*11182	*2270	*2722	-	243053	**
69 Net income (less def), Form 1120-A	3128	-	*2693	*319	*116	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	363423	*-21035	56151	*67493	-2059	83185	79236	36604	*49547	*14300	-	-	-
72 Statutory special deductions, total	82985	*15	9594	*4836	*7229	16426	35094	*7039	*1661	*1091	**	1	-
73 Net operating loss deduction	80469	-	9594	*4591	*7229	*15947	33932	*6895	*1233	*1048	-	-	-
74 Dividends received deduction	2515	*15	-	*244	-	*479	*1162	*144	*428	*42	**	1	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	375264	*2813	16102	30139	42034	49824	101913	75360	39081	*12970	**	5029	-
77 Income tax before credits, total	107632	*884	2415	5560	8153	10293	34767	25573	13210	*4833	**	1944	**
78 Regular tax	99986	*884	2415	5560	7520	9937	28922	25482	13146	*4410	**	1710	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7239	-	-	-	*633	*356	5817	*44	*23	*366	-	-	-
82 Environmental tax	*14	-	-	-	-	-	-	-	*4	4	**	5	-
83 Foreign tax credit	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*14	-	-	-	-	-	-	*14	-	-	-	-	-
87 General business credit	*957	-	-	-	-	*107	*285	*416	*27	*122	-	-	-
88 Prior year minumum tax credit	3136	-	-	-	*271	*40	*1580	*905	*340	-	-	-	-
89 Income tax after credits, total	103526	*884	2415	5560	7882	10145	32902	24238	12843	*4711	**	1944	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

MINOR INDUSTRY 1798
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	159080	6485	98383	23873	13078	8801	7484	659	237	50	26	4	**
2 Total assets	44969861	-	2885087	3787499	4604516	6090470	15148427	4643198	3510529	1641003	1790715	868417	**
3 Cash	5890789	-	622814	716744	721790	908387	1854623	474855	363950	87330	91065	49230	**
4 Notes and accounts receivable	16225981	-	493749	804599	1502920	2388237	6198215	2010862	1342932	592464	584893	307110	**
5 Less: Allowance for bad debts	145806	-	*1815	*6148	6258	11130	49888	17963	17899	10568	9144	14992	**
6 Inventories	3574310	-	181441	167923	360816	460243	1240636	472101	226403	89571	199726	175450	**
7 Investments in govt. obligations, Total	45829	-	*3714	-	-	*1431	*16260	*2019	*18215	-	4191	-	-
8 Tax-exempt securities	222083	-	-	*4965	*2455	*43427	*39377	*41670	*42362	*16064	31763	-	-
9 Other current assets	4043166	-	100559	137667	229570	488193	1446525	716626	402771	143897	257097	120261	**
10 Loans to stockholders	1222477	-	292139	363427	166023	121819	173241	36344	59357	*5915	1671	2542	**
11 Mortgage and real estate loans	212448	-	*2242	*4742	*31913	*14670	145991	*3733	*6150	*3006	-	-	-
12 Other investments	1935237	-	*15631	45346	132633	223979	633403	154493	220571	309900	147029	52250	**
13 Depreciable assets	29845724	-	4055841	4450447	4126829	3688798	8379980	1830370	1525603	692344	798802	296710	**
14 Less: Accumulated depreciation	20183083	-	2980436	3134029	2896955	2443619	5542103	1192427	937300	417722	476868	161624	**
15 Depletable assets	9791	-	-	-	-	-	*2675	*7	*4791	-	2318	-	-
16 Less: Accumulated depletion	*5900	-	-	-	-	-	*1795	-	*3027	-	1078	-	-
17 Land	1014520	-	60381	133592	128570	130152	295308	74895	121028	16850	48331	5412	**
18 Intangible assets (Amortizable)	560298	-	33098	47949	49978	59001	145258	*11267	33291	57846	78753	43857	**
19 Less: Accumulated amortization	186479	-	16936	23688	18945	26301	40107	*8083	10459	15302	10501	16157	**
20 Other assets	688476	-	22663	73960	73176	43184	210828	32431	111790	69408	42668	8368	**
21 Total liabilities	44969861	-	2885087	3787499	4604516	6090470	15148427	4643198	3510529	1641003	1790715	868417	**
22 Accounts payable	8587580	-	405636	476963	948930	1330024	3060553	1017617	616646	321588	271982	137640	**
23 Mort, notes, and bonds under 1 yr	4544659	-	471456	422199	400805	498627	1652764	429137	299138	202525	137793	30217	**
24 Other current liabilities	6131101	-	344771	346308	413748	703250	2087779	951604	572377	164606	351593	195067	**
25 Loans from stockholders	2991622	-	962832	389113	316464	437702	661052	131033	62076	*23754	7596	-	-
26 Mort, notes, bonds, 1 yr or more	5425863	-	597992	687368	655544	755661	1428011	390514	359331	151189	198568	201684	**
27 Other liabilities	1282815	-	46934	79049	13911	132550	457308	178603	225600	70607	45730	32522	**
28 Net worth	16006221	-	55467	1386499	1855113	2232656	5800961	1544690	1375361	706734	777453	271287	**
29 Capital stock	2078799	-	386806	383038	309173	182449	497294	69713	181827	15461	36612	16426	**
30 Paid-in or capital surplus	3160130	-	325034	455855	146914	259107	610003	595409	154559	172770	354511	85969	**
31 Retained earnings, appropriated	145765	-	*328	*5582	*27617	*17155	*82311	*11701	*1070	-	-	-	-
32 Retained earnings, unappropriate	6717466	-	-189861	216291	1149771	1422717	2699249	83944	606345	298249	287497	143265	**
33 Retained earnings (S Corp)	4975094	-	-391098	365342	328602	605471	2287593	858866	505418	*249941	135330	29629	-
34 Less: Cost of treasury stock	1071033	-	75744	39607	106964	254244	375489	74943	73857	*29686	36497	4001	**
35 Total receipts	135359847	643194	25436267	16022937	16370408	18063084	35051866	10059081	6345785	3017066	3005124	1345036	**
36 Business receipts	134098600	618817	25361777	15955015	16240785	17931651	34588596	9936666	6239764	2954119	2946895	1324514	**
37 Interest	151238	*410	4786	9030	15786	22860	47777	12303	15080	7411	13625	2169	**
38 Interest on govt. obligations, State and local	25857	-	-	-	*531	4214	5422	*4312	*2502	4505	2341	2031	**
39 Rents	107267	*632	*356	*12036	17708	9006	34023	*3459	13917	*9794	5226	1110	**
40 Royalties	8188	-	-	-	-	-	*2518	-	*1052	*243	2725	1649	**
41 Net S-T cap gain less net LT loss	3373	-	-	-	*46	*31	*2030	*75	*1183	-	8	-	-
42 Net L-T cap gain less net ST loss	92303	*4304	8897	*3625	18054	9262	12262	12585	20180	*633	2344	157	**
43 Net gain, noncapital assets	198865	*7103	29232	26188	37625	13356	43415	24219	5747	7232	4568	179	**
44 Dividends, domestic corporations	12322	-	-	*118	*1325	1686	5373	*16	*2905	*351	217	331	**
45 Dividends, foreign corporations	*5551	-	-	-	-	-	*1295	-	*2938	*367	250	700	**
46 Other receipts	656282	*11927	31217	16924	38546	71018	309155	65445	40516	32411	26926	12196	**
47 Total deductions	132731974	595861	24823335	15563611	16102221	17863707	34432538	9864118	6207297	2989264	2981427	1308596	**
48 Cost of sales and operations	90816561	299599	14814894	8928165	10595291	12341544	25524181	7975370	4906428	2336183	2144664	950240	**
49 Compensation of officers	6810846	42599	1790975	1149620	882256	1012292	1440414	267031	124128	45918	45202	10410	**
50 Repairs	876894	4999	188775	159950	128063	119202	202713	31658	24337	5457	8652	3087	**
51 Bad debts	283312	*338	8322	36365	40729	41373	82358	26491	17323	15818	11890	2306	**
52 Rent paid on business property	1803852	30588	487910	266252	273284	225974	356664	60576	42082	24471	22571	13479	**
53 Taxes paid	4275400	30228	882084	545047	596112	572749	1027644	232253	149646	120339	87660	31639	**
54 Interest paid	949332	5339	145790	99157	117512	121940	259717	73138	55333	29496	28772	13137	**
55 Contributions or gifts	21994	*227	3240	1439	2609	4744	6126	1532	775	*373	684	246	**
56 Amortization	59197	*1960	5498	3452	3861	8808	16277	4578	4877	3364	4300	2220	**
57 Depreciation	2742330	8116	421150	412655	377063	332677	762201	164735	110603	64521	71428	17182	**
58 Depletion	*4011	-	-	-	-	-	*1653	-	*1007	380	971	-	-
59 Advertising	531377	2010	132537	94625	74582	89066	61172	13323	8522	5638	37089	12814	**
60 Pension, prof sh, stock, annuity	772889	*485	63610	62473	50636	87132	311277	110106	62382	5697	14716	4375	**
61 Employee benefit programs	1559217	*6030	231128	155435	206030	201387	464281	106430	106221	24914	36778	20583	**
62 Net loss, noncapital assets	34950	*3026	*1305	*1455	5136	8763	11789	374	1735	*232	757	377	**
63 Other deductions	21189812	160316	5646118	3647519	2749056	2696058	3904071	796523	591897	306463	465293	226499	**
64 Total receipts less total deducts	2627873	47334	612932	459326	268187	199377	619328	194963	138488	27802	23697	36440	**
65 Const taxable inc frm rel frn corps	*448	-	-	-	-	-	-	-	-	*376	72	-	-
66 Net income (less deficit), total	2602464	47334	612932	459326	267656	195163	613906	190651	135986	23674	21428	34409	**
67 Net income, total	4341640	71219	1029646	635102	508133	485488	971197	295176	178675	65989	66606	34409	**
68 Deficit, total	1739176	23886	416714	175776	240477	290325	357291	104525	42689	42316	45178	-	-
69 Net income (less def), Form 1120-A	548	*1395	-3565	*2827	*-110	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2059132	*44400	610218	395993	150809	150906	428050	137920	85813	*36414	11835	6775	-
72 Statutory special deductions, total	489061	*10059	155171	78679	64535	69688	68229	18283	13234	*1798	8425	961	**
73 Net operating loss deduction	475382	*10059	155171	78592	63607	68508	63152	*18272	8271	*1522	8034	194	-
74 Dividends received deduction	13680	-	-	*87	*928	1180	5077	*12	*4963	*276	390	767	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1235762	*12980	96936	115306	195273	170557	387307	96373	69835	*20177	44345	26673	**
77 Income tax before credits, total	314836	*2842	15387	20209	35980	36593	114696	32844	24575	6968	15514	9227	**
78 Regular tax	307281	*2840	15386	20209	35473	36159	110580	31975	23525	*6860	15077	9196	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6508	-	-	-	*507	*434	4071	*804	*549	-	143	-	-
82 Environmental tax	98	*2	-	-	-	-	-	-	*12	*11	42	31	**
83 Foreign tax credit	*1124	*2	-	-	-	-	*189	-	-	*359	554	20	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3291	-	*118	*141	*658	*640	*657	*12	*729	-	21	315	**
88 Prior year minumum tax credit	14793	-	-	*98	*1447	*566	7234	*3618	*1268	*139	425	-	-
89 Income tax after credits, total	295627	*2839	15269	19970	33875	35388	106616	29214	22578	6471	14514	8893	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	307419	12600	116717	45993	37500	31197	43086	8145	6201	2384	1383	1041	1173
2 Total assets	4225134395	-	3879799	7564665	13580696	22328340	95667262	56421893	96615889	83229363	97649165	162883835	3585313488
3 Cash	117284200	-	661790	1193320	1713678	2845670	9097713	4903887	6951604	5549825	6256183	9840879	68269651
4 Notes and accounts receivable	920984358	-	849251	1960803	3687729	6099855	25269903	14980548	23485285	19122478	21237946	32394340	771896220
5 Less: Allowance for bad debts	20767436	-	*1522	27711	35992	45411	371631	317442	565779	488422	738918	1159683	17014927
6 Inventories	377241078	-	658905	1267641	2514370	4766387	22207748	13598585	21867250	17795847	19219555	27821678	245523112
7 Investments in govt. obligations, Total	34137258	-	*12557	*5270	*45539	*44141	187619	297282	620973	590412	435225	895824	31002416
8 Tax-exempt securities	21955820	-	*427	*19424	*1728	*21506	242278	207274	404778	354407	534721	661523	19507754
9 Other current assets	205701739	-	120905	179072	419636	723627	3498617	2306831	4282998	4191730	4972069	8378470	176627784
10 Loans to stockholders	18535491	-	219420	241575	390995	384573	1018853	298588	521207	476276	324246	557020	14102738
11 Mortgage and real estate loans	31206331	-	*30662	*22383	47471	68232	159139	56373	134386	73469	56665	139943	30417608
12 Other investments	977192076	-	29098	273209	398863	675693	3820909	2374619	5795788	5297088	8079080	17696318	932751411
13 Depreciable assets	1880260507	-	4460754	6451310	11341663	17118799	67180898	34775870	58138344	48252727	53057447	81174163	1498308532
14 Less: Accumulated depreciation	967630024	-	3344677	4414845	7695464	11392216	41668432	19954178	31984233	25057681	26311526	38819673	756987098
15 Depletable assets	68716542	-	*12252	*49479	*4401	*43608	74382	96046	288526	370322	347131	854083	66576314
16 Less: Accumulated depletion	34323201	-	*1745	*10355	*2290	*31933	8468	25417	95434	84283	101002	456773	33505501
17 Land	48526440	-	26693	63248	229415	380572	1837375	1041071	1980026	1499532	1873177	2788041	36807289
18 Intangible assets (Amortizable)	292070471	-	170309	282644	487714	540395	2339483	1471758	3748348	4548281	7029626	15894956	255556957
19 Less: Accumulated amortization	70898682	-	98605	153333	216291	232176	1013297	631739	1336278	1499052	1656265	3890558	60171088
20 Other assets	324941426	-	73326	161531	247531	317017	1794173	941937	2378099	2236408	3033804	8113282	305644317
21 Total liabilities	4225134395	-	3879799	7564665	13580696	22328340	95667262	56421893	96615889	83229363	97649165	162883835	3585313488
22 Accounts payable	478038431	-	890326	1439412	2439348	3936624	15788308	8730237	13263064	10837995	10833130	16362281	393517707
23 Mort, notes, and bonds under 1 yr	366468145	-	555614	625160	1789172	1998919	11536742	7631679	11155378	8453972	8508829	11712234	302500445
24 Other current liabilities	385593919	-	966503	735466	1211778	1753555	8805561	5411190	8583166	7576120	9626994	16869865	324053722
25 Loans from stockholders	66599771	-	2233609	1728881	2044548	1997181	6105687	1950481	2080380	1149794	1209013	2306109	43794087
26 Mort, notes, bonds, 1 yr or more	864109659	-	1045725	1451873	2627537	4348110	15782680	8726416	16530761	15969984	22156728	38122987	737346860
27 Other liabilities	623596067	-	326831	173260	436350	538609	2272762	1610070	3431608	3775067	4425311	11044601	595561598
28 Net worth	1440728404	-	-2138810	1410613	3031965	7755343	35375521	22361820	41571533	35466432	40889161	66465758	1188539069
29 Capital stock	189495231	-	2103281	1182543	3187838	2470384	8173611	5688786	8322318	6806789	7443444	12095223	132021014
30 Paid-in or capital surplus	753647266	-	1091772	887996	1819551	1392621	12164694	5952834	13297296	13803419	21042238	34489218	647705627
31 Retained earnings, appropriated	11346392	-	-	*18	*575	*37815	126464	*17691	95506	76035	92313	158083	10741892
32 Retained earnings, unappropriate	556446840	-	-3086905	-212044	-224530	3075202	5406757	3537014	6841444	6708937	7559615	17171911	509669438
33 Retained earnings (S Corp)	57460066	-	-1985095	-193392	-1233783	1771956	12334342	8452012	14903839	9757253	6562654	5407154	1683125
34 Less: Cost of treasury stock	127667390	-	261863	254509	517686	992635	2830347	1286517	1888872	1686000	1811102	2855830	113282027
35 Total receipts	3890747271	20668061	19393682	24323901	36327849	56021960	210365715	115782843	175170938	136151980	146383306	209954560	2740202477
36 Business receipts	3652017915	19233543	19120574	24047298	35936524	55425788	207789601	114591080	172856441	133532729	143532385	204163587	2521788367
37 Interest	67380363	137944	12880	24361	40930	67455	236689	145140	339578	348720	536679	1322105	64167882
38 Interest on govt. obligations, State and local	1691351	2139	-	*965	*977	2477	22812	23651	41949	53975	65062	114016	1363328
39 Rents	27378523	27944	*1241	8959	14705	25001	95796	43320	82615	66663	112131	223919	26676230
40 Royalties	33027819	30705	*6277	*3779	*522	*22454	64017	32481	60038	156721	238649	583535	31828640
41 Net S-T cap gain less net LT loss	843940	*14164	*393	*17666	*165	*1671	13838	3896	33029	36399	12087	24944	685687
42 Net L-T cap gain less net ST loss	14705639	509477	83444	33042	56812	65030	169861	81911	278626	342902	203404	545874	12335255
43 Net gain, noncapital assets	10392288	254049	59846	54266	77444	105495	296773	124940	210620	180980	137647	203873	8686355
44 Dividends, domestic corporations	4055165	3186	*403	*1917	2669	5840	29454	12095	33785	61196	80653	166759	3657207
45 Dividends, foreign corporations	21536192	7493	-	-	*98	*171	18910	30210	58392	88783	201670	475195	20655270
46 Other receipts	57718078	447417	108624	131646	197004	300577	1627963	694120	1175867	1282912	1262940	2130752	48358257
47 Total deductions	3741592660	20470072	19775029	24090313	36139662	55175165	206015130	112732784	168917076	130987926	141356538	200120471	2625812495
48 Cost of sales and operations	2483308485	13332759	9546594	13796665	22073895	36074946	143343511	82098615	124356195	95325033	102710553	139970998	1700678720
49 Compensation of officers	41043008	481798	1767139	1749072	2553076	3409181	9605422	3503192	3895701	2209766	1634813	1901903	8331945
50 Repairs	32201320	120147	178383	269317	322182	352431	1024443	420630	635631	498809	553318	1010632	26815398
51 Bad debts	11591661	164337	99001	101900	117081	178399	654493	383509	453217	280242	347576	590376	8221531
52 Rent paid on business property	37908267	195612	923689	830662	826249	975335	2296111	797681	1156419	789019	996391	1523848	26597251
53 Taxes paid	98370952	404051	650303	833067	1161679	1671241	5323559	2503313	3553316	2535852	2792851	3949345	72992375
54 Interest paid	118233685	593468	171850	221489	414546	621449	2401574	1380125	2211059	2009584	2557194	4557293	101094053
55 Contributions or gifts	2936204	6533	5256	2456	7863	12024	43222	24869	54463	44136	57098	113789	2564496
56 Amortization	11770257	101995	23735	48178	53712	82738	283344	252818	414655	424108	498018	909857	8677099
57 Depreciation	132903919	595438	400127	611798	945539	1341853	4999542	2467957	4274611	3649779	4094846	6188179	103334250
58 Depletion	3917220	*8543	-	*2040	*123	*2	*5835	22394	12899	40529	22984	50063	3751807
59 Advertising	63191898	247864	169173	162298	262668	386650	1416609	870192	1544716	1732051	1726206	2698877	51974595
60 Pension, prof sh, stock, annuity	28299557	64818	84447	82501	127333	251370	914270	480421	769541	687741	631680	1064223	23141212
61 Employee benefit programs	73113534	275075	162189	259821	429978	666547	2858180	1560182	2431523	2035321	2151612	3615704	56667402
62 Net loss, noncapital assets	4295374	118432	60467	15513	28089	58529	154844	35400	137097	87490	116399	212777	3270337
63 Other deductions	598507321	3759203	5532677	5103537	6815648	9092470	30690171	15931486	23016034	18638464	20465000	31762605	427700024
64 Total receipts less total deducts	149154611	197989	-381347	233588	188187	846795	4350585	3050059	6253862	5164055	5026768	9834089	114389982
65 Const taxable inc frm rel frn corps	25756697	226	-	-	-	657	*7112	*617	14086	40314	75939	324769	25292977
66 Net income (less deficit), total	173219957	196076	-381347	232622	187210	844975	4334885	3027025	6225999	5150394	5037645	10044842	138319631
67 Net income, total	214058222	1722568	775797	968558	1318250	2038445	8678915	4947702	8778112	7198076	7370722	12809795	157451281
68 Deficit, total	40838265	1526492	1157144	735936	1131040	1193471	4344030	1920677	2552113	2047682	2333077	2764953	19131650
69 Net income (less def), Form 1120-A	-104564	*-15559	-55261	-18983	*-14761	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	30849	30849	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	16119330	201663	-11800	207563	114417	619331	3696941	2003813	3608811	2317103	1524337	1410433	426718
72 Statutory special deductions, total	20678966	302153	135805	265828	192975	248030	808186	358000	708092	782765	924576	1167730	14784826
73 Net operating loss deduction	12987491	293138	135531	264499	191120	244035	770967	323759	645241	684131	780907	870063	7784102
74 Dividends received deduction	7691475	9015	*273	*1329	1855	3996	37220	34241	62851	98635	143669	297667	7000724
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	173882249	1028778	194193	204468	430075	771166	3026984	2144231	4149143	3977766	4839127	10221125	142895193
77 Income tax before credits, total	61912971	363167	36991	34321	85139	182744	957569	743571	1453516	1394499	1730400	3640652	51290405
78 Regular tax	60251051	355255	36925	33139	85119	177945	931862	722022	1410702	1352953	1659560	3550042	49935526
79 Personal holding company tax	*9	-	-	-	-	-	*-0	-	*8	-	-	1	-
80 Recapture of investment credit	6345	-	-	-	-	-	-	-	*411	*853	7	24	5049
81 Alternative minumum tax	1398580	6770	*29	*1159	*19	4151	25370	21015	36885	35837	63649	79163	1124532
82 Environmental tax	224307	351	36	*22	-	*15	51	235	1903	3341	5342	10545	202466
83 Foreign tax credit	16344916	*82	-	-	*11	-	701	1717	11919	26835	54108	192727	16056816
84 U.S. Possessions tax credit	4568902	259167	1479	25	22	*1279	16709	19727	118237	129227	174440	831405	3017186
85 Orphan drug credit	20486	-	-	-	-	-	-	-	-	-	199	-	20287
86 Nonconventional source fuel credit	368357	-	-	-	-	-	-	-	-	*6	*20	797	1696	365837
87 General business credit	1573053	2692	*730	*1651	2854	7284	26009	21453	31620	30814	39062	67011	1341872
88 Prior year minumum tax credit	966332	*2479	-	-	*1350	*632	8680	14844	25744	19890	24009	47323	821380
89 Income tax after credits, total	38070925	98746	34782	32645	80902	173549	905470	685830	1265989	1187713	1437784	2500490	29667026

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred procucts

MAJOR GROUP 09
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	16801	974	4893	1986	2269	1722	3085	611	646	265	139	109	101
2 Total assets	376854134	-	215144	305474	831445	1277286	7394763	4448251	10090970	9229360	9870858	16870484	316320099
3 Cash	6471913	-	22029	76203	96955	178638	619893	326087	750937	477043	527392	891076	2505660
4 Notes and accounts receivable	97574097	-	*26401	41653	175738	316999	1385471	990898	2055759	1809176	1830047	2508062	86433894
5 Less: Allowance for bad debts	795909	-	*100	-	*725	*1210	18222	13383	28358	36879	54258	64277	578496
6 Inventories	34746644	-	50287	29648	167356	238919	1354564	1030427	1965519	1961701	1946211	2921044	23080968
7 Investments in govt. obligations, Total	1925761	-	-	-	-	-	*11866	*14723	*36506	*12487	80230	54544	1715403
8 Tax-exempt securities	366876	-	*426	-	-	*7450	*8039	*10709	*27851	*4218	19485	821	287877
9 Other current assets	14246635	-	*5539	*15870	35267	19602	227596	206331	307955	313859	318190	500060	12296366
10 Loans to stockholders	1251564	-	*10641	*15415	*42981	*6384	209924	*11152	101895	132781	71975	11560	636856
11 Mortgage and real estate loans	349151	-	*16	-	*6497	*3524	*32140	*2349	*22065	*506	6558	6309	269187
12 Other investments	91630312	-	*3628	*11881	*7890	44377	390776	133899	586033	394578	587048	1249778	88220424
13 Depreciable assets	142869283	-	211735	209521	849177	1102860	6696152	3244663	7504717	6769517	6598973	10105104	99576865
14 Less: Accumulated depreciation	66348682	-	133149	125456	621054	710023	4015396	1729295	4065624	3482843	3234627	4508667	43722547
15 Depletable assets	*73333	-	*5045	-	*1841	-	*3231	-	*75	-	2709	2582	57850
16 Less: Accumulated depletion	*8672	-	-	-	*1841	-	-	-	*31	-	250	2582	3968
17 Land	6067922	-	*1703	*8223	40496	57401	209020	132710	301909	228459	280853	455613	4351535
18 Intangible assets (Amortizable)	36475484	-	*15783	*20289	*13781	38972	232410	71323	436115	591194	834496	2474770	31746352
19 Less: Accumulated amortization	4648951	-	*11883	*6004	*6800	25260	45815	20042	138253	148626	162437	419101	3664729
20 Other assets	14607374	-	*7044	*8230	23886	-1345	93114	35702	225899	202189	218262	683787	13110604
21 Total liabilities	376854134	-	215144	305474	831445	1277286	7394763	4448251	10090970	9229360	9870858	16870484	316320099
22 Accounts payable	85758753	-	23558	46370	144323	254898	1210138	717644	1408473	1229457	968566	1709693	78045632
23 Mort, notes, and bonds under 1 yr	31312627	-	*3803	*33052	34544	67460	886081	639345	1025627	959080	1191198	1516268	24956168
24 Other current liabilities	26666429	-	32141	34372	40146	49239	421212	260632	646896	771675	754576	1214959	22440581
25 Loans from stockholders	5948736	-	*64899	*61814	172889	204007	716974	276819	191319	177652	88306	179503	3814555
26 Mort, notes, bonds, 1 yr or more	79846768	-	*66033	*44216	140931	166396	1173861	803532	1850798	1798681	2281518	5112555	66408248
27 Other liabilities	28987129	-	*70867	*3326	*33424	*20489	89230	74032	235461	269230	364550	826260	27000258
28 Net worth	118333692	-	-46157	82323	265186	514797	2897268	1676247	4732396	4023585	4222143	6311246	93654657
29 Capital stock	15583327	-	116437	180300	87669	186471	647458	323630	530142	556322	365746	1170230	11418922
30 Paid-in or capital surplus	56706658	-	*123757	*30029	*55417	23797	702485	167007	1027070	1049296	1243195	2214960	50069646
31 Retained earnings, appropriated	636262	-	-	*18	*82	-	*7106	*3894	*759	-	40	-	624363
32 Retained earnings, unappropriate	59680306	-	*-49201	-135546	158002	306016	1002585	483742	1621672	1344081	1507598	2381129	51060229
33 Retained earnings (S Corp)	6700657	-	*-236720	*7723	*6200	46382	756806	744569	1810034	1237933	1255900	673478	398352
34 Less: Cost of treasury stock	20973519	-	*430	*201	*42183	*47868	219173	46595	257281	164047	150336	128551	19916854
35 Total receipts	417500838	3428392	943498	896960	2572668	4512860	19515836	13407954	28552265	22744403	20639168	28178227	272108608
36 Business receipts	401241245	3341033	938246	875972	2545859	4456575	19320333	13336769	28189375	22558412	20393297	27530391	257754984
37 Interest	3468651	39052	*294	*525	1197	6159	23313	8548	40491	31052	36510	89856	3191654
38 Interest on govt. obligations, State and local	46579	-	-	-	-	*610	*426	*2062	4671	4204	6855	6170	21581
39 Rents	873264	*1521	-	-	*2149	*2605	14094	7475	15427	6633	8776	28717	785867
40 Royalties	2930524	*1516	-	-	-	*28	*729	*1007	*7827	11708	16087	40276	2851347
41 Net S-T cap gain less net LT loss	38455	-	-	-	-	*268	*116	-	19624	*1119	590	3081	13658
42 Net L-T cap gain less net ST loss	633171	*2105	-	*16156	*318	*19317	4081	*2702	15860	3067	19435	89481	460649
43 Net gain, noncapital assets	371684	33441	*1713	*3129	*6109	*12730	18063	8615	40476	4769	11828	22141	208669
44 Dividends, domestic corporations	546191	-0	*89	-	*477	*969	2830	*2	1184	1518	4624	50529	483969
45 Dividends, foreign corporations	2003856	87	-	-	-	-	*3151	*13808	*777	*3145	2649	30789	1949449
46 Other receipts	5347219	9636	*3156	*1178	16559	13598	128699	26966	216553	118776	138519	286796	4386783
47 Total deductions	400624717	2667847	977021	886125	2544696	4440571	19201474	13137131	27672795	22150803	20048253	27337842	259560159
48 Cost of sales and operations	273582092	1794104	409723	544827	1682299	3288141	14542902	10241175	22242408	17087374	15557662	20284462	165907016
49 Compensation of officers	2750673	25189	*34665	49113	96751	142250	534521	221005	369677	226504	152101	182768	716128
50 Repairs	2991709	11009	13362	13031	33658	38036	138433	63286	126633	104576	98208	130331	2221146
51 Bad debts	452779	2000	*771	*1919	2191	9376	38922	24482	24425	28621	31110	40954	248006
52 Rent paid on business property	3273202	11845	53858	26711	52611	39073	131131	53855	120465	94874	120399	186919	2381462
53 Taxes paid	9233705	43166	25988	35665	83552	92943	373711	195679	425403	323270	291371	590177	6752780
54 Interest paid	9674971	35608	*5933	3556	19307	19789	179323	113660	207511	230944	253189	564865	8041288
55 Contributions or gifts	310889	*616	*531	*136	*397	*694	3004	3196	8746	5883	6222	13385	268079
56 Amortization	1177917	11563	*2472	*2016	*2445	5673	17910	8774	36426	39816	63842	146226	840753
57 Depreciation	9977297	58011	23865	18248	52442	71091	437179	236635	546103	489926	483874	688715	6871207
58 Depletion	8339	-	-	-	-	-	*705	-	*199	-	1154	11	6270
59 Advertising	17487540	69346	*8832	16383	16203	24828	129598	170135	395691	553617	417704	637366	15047836
60 Pension, prof sh, stock, annuity	1758104	6730	-	-	*5996	18165	59905	29382	84840	107347	51098	81836	1312806
61 Employee benefit programs	5384138	34855	*7353	*5708	24141	36063	179495	132918	250397	241188	245923	337830	3888266
62 Net loss, noncapital assets	254582	*504	*16910	*3965	-	*988	20494	2197	8748	8921	5108	13521	173226
63 Other deductions	62306781	563299	372757	164848	472702	653462	2414241	1640751	2825122	2607944	2269290	3438474	44883891
64 Total receipts less total deducts	16876122	760545	-33523	10835	27971	72289	314361	270823	879470	593600	590915	840386	12548449
65 Const taxable inc frm rel frn corps	1550831	-	-	-	-	-	-	-	-	*1180	-	5550	1544101
66 Net income (less deficit), total	18380374	760545	-33523	10835	27971	71679	313935	268761	874799	590576	584059	839766	14070969
67 Net income, total	20403244	798155	*16759	*36218	90529	116059	587018	366376	1055394	709273	715833	1050384	14861246
68 Deficit, total	2022870	37610	*50282	*25383	62557	44380	273083	97615	180595	118698	131773	210618	790277
69 Net income (less def), Form 1120-A	*2185	-	*1184	-	*1001	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-11286	*-11286	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1843786	*42317	*-11012	*-2094	*40369	14868	233069	204898	413593	311391	259238	206690	130462
72 Statutory special deductions, total	1376624	*5493	*62	*30651	*6786	*26488	56100	*23461	33425	32524	34127	158436	969072
73 Net operating loss deduction	704736	*5405	-	*30651	*6537	*25792	50980	*9651	31919	*30540	30303	103535	379422
74 Dividends received deduction	671889	88	*62	-	*249	*696	5120	*13810	1507	1985	3824	54901	589650
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	16931599	750346	*10148	*4001	*17524	41853	202093	125755	554369	329165	415063	692504	13788777
77 Income tax before credits, total	5986008	262970	*1540	*869	*3649	10849	66165	43486	192212	115404	148139	250482	4890243
78 Regular tax	5885429	262165	*1540	*600	*3649	10489	62556	42401	188714	111980	142278	239303	4819754
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*504	-	-	-	-	-	-	-	*411	*75	-	-	18
81 Alternative minumum tax	76840	*752	-	*259	-	*354	3600	*1068	2564	2360	5421	10305	50157
82 Environmental tax	22089	*48	-	*10	-	*6	*9	*17	336	264	440	874	20085
83 Foreign tax credit	1157986	10	-	-	-	-	*34	-	*174	*1735	-	6127	1149905
84 U.S. Possessions tax credit	575577	246174	-	-	-	-	1626	818	9938	2170	12745	29725	272380
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*533	-	-	-	-	-	-	-	*5	*14	514	-	-
87 General business credit	66183	*4	-	-	*16	*77	*638	*749	3806	1310	4121	3296	52165
88 Prior year minumum tax credit	40830	*1582	-	-	-	-	*591	*2166	4295	*1590	721	6270	23613
89 Income tax after credits, total	4144901	15199	*1540	*869	*3633	10772	63275	39753	173995	108584	130038	205063	3392179

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Meat products

MINOR INDUSTRY 2010
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	2280	*15	*674	*221	*116	531	477	83	79	39	20	12	13
2 Total assets	21901644	-	*49640	*29009	*41413	373350	1164290	535039	1186246	1232905	1420684	1898593	13970475
3 Cash	565858	-	*2847	*2255	*197	39453	46906	*24577	52207	68142	41978	67221	220075
4 Notes and accounts receivable	4947555	-	*2408	*4351	*11749	61981	287044	*221631	282190	298510	261321	306275	3210096
5 Less: Allowance for bad debts	55101	-	-	-	-	-	*5139	*2509	*1467	5498	4355	2860	33273
6 Inventories	3419832	-	*6884	*2525	*9361	64646	205479	*99620	249254	221308	246987	383712	1930056
7 Investments in govt. obligations, Total	*28956	-	-	-	-	-	*3695	-	-	*12487	11986	-	788
8 Tax-exempt securities	*153905	-	-	-	-	-	*496	-	*14716	1600	-	43	137049
9 Other current assets	687526	-	*463	*602	-	*8583	50832	*9484	18752	41343	47137	56323	454008
10 Loans to stockholders	198923	-	*6577	*2100	*2603	*433	*44675	*1379	*27131	*101747	5	154	12120
11 Mortgage and real estate loans	*25889	-	-	-	-	-	*21133	*2234	*134	-	2141	248	-
12 Other investments	2121050	-	-	*11881	*4912	*18757	*46438	*19646	108019	46682	144556	88951	1631208
13 Depreciable assets	13332164	-	*70078	*28089	*38674	425142	979681	*318248	803772	699257	1010476	1705933	7252814
14 Less: Accumulated depreciation	6246475	-	*39840	*22793	*26169	280484	588513	*172862	421355	341493	475070	821500	3056396
15 Depletable assets	*3231	-	-	-	-	-	*3231	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	416180	-	-	-	*87	*25103	30034	*10378	22666	19696	23288	45106	239822
18 Intangible assets (Amortizable)	1970642	-	*306	-	-	*4588	*17680	*705	22468	*59034	86769	43118	1735974
19 Less: Accumulated amortization	184698	-	*82	-	-	*830	*3060	*232	*8412	*8337	15311	23714	124719
20 Other assets	516207	-	-	-	*-0	*5979	23681	*2738	16171	*18427	38776	49584	360852
21 Total liabilities	21901644	-	*49640	*29009	*41413	373350	1164290	535039	1186246	1232905	1420684	1898593	13970475
22 Accounts payable	2111464	-	*4998	*4884	*7738	54123	147635	105383	145509	161502	149278	251423	1078991
23 Mort, notes, and bonds under 1 yr	1363788	-	*2265	-	*802	*13808	154785	*124327	89642	123605	155558	152222	546774
24 Other current liabilities	1429249	-	*18984	*1016	*1882	21451	80667	36192	69709	72867	127763	158587	840130
25 Loans from stockholders	1254346	-	*3	*26193	*1351	*97843	165215	*40548	*48686	*7108	7033	-	860366
26 Mort, notes, bonds, 1 yr or more	5302116	-	*5705	-	*7666	*57823	160740	*93495	168771	193123	330879	388679	3895234
27 Other liabilities	1856398	-	-	-	-	-	41588	*1015	49849	51985	72954	67888	1571119
28 Net worth	8584284	-	*17685	*-3084	*21974	128303	413660	134079	614080	622714	577219	879794	5177861
29 Capital stock	742990	-	*2754	*10200	*1739	19050	141005	39045	49251	36251	35235	136509	271950
30 Paid-in or capital surplus	2902501	-	-	*204	-	*6392	151593	*1675	53729	202726	136659	68041	2281481
31 Retained earnings, appropriated	*10948	-	-	-	-	-	*7106	*3842	-	-	-	-	-
32 Retained earnings, unappropriate	4063955	-	*15120	*-13489	*20692	*76796	99473	*115025	156349	130593	223498	569307	2670591
33 Retained earnings (S Corp)	1053606	-	*-189	-	-	*27001	*51943	*-25310	357692	*283242	241389	117839	-
34 Less: Cost of treasury stock	189716	-	-	-	*456	*937	*37460	*198	*2941	*30098	59562	11902	46162
35 Total receipts	68625755	*298898	*481108	*149432	*198047	1501648	4743565	4305034	7477544	5932901	5491797	5996981	32048798
36 Business receipts	67902353	*297421	*481068	*149191	*197448	1497769	4714974	*4287342	7444524	5906442	5458414	5950949	31516810
37 Interest	138438	-	*40	*225	*309	*1098	2846	*1408	9934	12190	2961	8541	98885
38 Interest on govt. obligations, State and local	10198	-	-	-	-	*188	-	-	*514	*1475	692	804	6525
39 Rents	26637	-	-	-	-	*356	*6631	*3845	*1104	*1107	611	5907	7076
40 Royalties	126384	-	-	-	-	-	-	-	*157	-	1589	6665	117974
41 Net S-T cap gain less net LT loss	*103	-	-	-	-	-	*1	-	-	-	-	-	102
42 Net L-T cap gain less net ST loss	10660	-	-	-	*260	-	*218	*1673	*107	*1204	5017	-	2182
43 Net gain, noncapital assets	23670	-	-	-	-	*421	*762	*4764	755	*283	6861	274	9551
44 Dividends, domestic corporations	2628	-	-	-	-	*13	*363	-	*9	*112	6	1355	771
45 Dividends, foreign corporations	*8378	-	-	-	-	-	-	*98	-	*932	566	929	5853
46 Other receipts	376305	*1477	-	*16	*30	*1804	17769	*5903	20441	9157	15081	21557	283070
47 Total deductions	67687322	*307796	*483644	*134985	*204808	1503824	4687980	4267328	7376079	5846429	5404295	5891016	31579138
48 Cost of sales and operations	58924650	*286318	*194706	*70538	*168598	1150190	3817478	*3806913	6728475	5316584	4842383	5051033	27491436
49 Compensation of officers	411152	-	*27708	*6151	*7638	75607	98941	*14659	29761	32343	20820	18363	79163
50 Repairs	189521	-	*7312	*4202	*700	*13552	36339	*18951	17380	12737	21801	20685	35861
51 Bad debts	64087	-	-	-	-	*353	5321	*1747	*1999	1383	1820	1607	49857
52 Rent paid on business property	214708	*115	*7891	-	*727	*7774	20789	*7087	9899	8758	12514	13146	126008
53 Taxes paid	702931	*8	*6351	*4484	*2914	24060	63778	26996	49641	44440	40360	59766	380135
54 Interest paid	555718	*37	*925	*331	*379	*4402	30520	*15838	28785	26039	36638	38708	373116
55 Contributions or gifts	11352	-	*405	-	-	*496	*544	*238	*306	*525	505	2644	5691
56 Amortization	72605	-	*45	-	-	*366	3319	*137	3491	9193	9061	5874	41120
57 Depreciation	742786	*708	*4611	*5072	*1999	19235	68151	*28042	45610	50243	72211	117895	329010
58 Depletion	28	-	-	-	-	-	-	-	-	-	10	-	17
59 Advertising	795373	-	*3332	*1108	*561	*6285	28657	*3367	47628	27748	59853	95973	520861
60 Pension, prof sh, stock, annuity	127875	-	-	-	*482	*7112	*10658	*20	10196	9977	8103	11811	69518
61 Employee benefit programs	538970	*316	*5528	*2351	*1898	*4164	36739	*29494	37488	22497	35407	84277	278810
62 Net loss, noncapital assets	18911	-	-	-	-	-	*12089	*40	*203	*262	1218	2202	2897
63 Other deductions	4316657	*20295	*224832	*40749	*18912	190229	454658	313800	365217	283704	241590	367033	1795637
64 Total receipts less total deducts	938433	*-8898	*-2536	*14447	*-6761	-2175	55586	37705	101465	86472	87502	105965	469660
65 Const taxable inc frm rel frn corps	53683	-	-	-	-	-	-	-	-	-	-	-	53683
66 Net income (less deficit), total	981917	*-8898	*-2536	*14447	*-6761	-2363	55586	37705	100950	84997	86810	105161	516818
67 Net income, total	1265763	*1437	*3704	*14447	-	*10459	97190	*41771	122161	95224	107025	107414	664930
68 Deficit, total	283846	*10335	*6240	-	*6761	*12822	*41604	*4065	*21211	*10227	20215	2254	148112
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-8898	*-8898	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	226331	-	*64	-	-	*-7793	*34388	*34348	75139	*41803	26342	22040	-
72 Statutory special deductions, total	79690	*1437	-	*11896	-	*9	*25219	*2817	*6	*13521	10206	8750	5830
73 Net operating loss deduction	71666	*1437	-	*11896	-	-	*24964	2719	-	*12511	9640	7819	679
74 Dividends received deduction	8024	-	-	-	-	*9	*254	*98	*6	*1010	566	930	5150
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	948382	-	*3640	*2551	-	*10450	36962	*4606	*45214	*38101	70511	76660	659687
77 Income tax before credits, total	335372	*34	*546	*383	-	*2206	13578	*1414	*15386	13917	25426	29007	233474
78 Regular tax	325210	-	*546	*383	-	*2206	11408	*1333	*15367	*12944	24034	26424	230565
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8940	*29	-	-	-	-	*2170	*81	-	*941	1310	2466	1943
82 Environmental tax	1216	-	-	-	-	-	-	-	*19	*32	82	117	966
83 Foreign tax credit	5319	-	-	-	-	-	-	-	-	-	-	-	5319
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	10121	-	-	-	-	*30	*10	-	-	*235	2522	917	6406
88 Prior year minumum tax credit	*7081	-	-	-	-	-	*170	*148	*28	-	135	271	6330
89 Income tax after credits, total	312851	*34	*546	*383	-	*2176	13397	*1266	*15358	13682	22770	27819	215420

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Dairy products

MINOR INDUSTRY 2020 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1421	***	***	-	*73	*63	359	*79	100	29	18	12	6
2 Total assets	24432515	-	***	-	*21063	*50567	912754	*537924	1656592	1054673	1254839	1933698	16982323
3 Cash	524986	-	***	-	*5372	*6139	89055	*34792	118588	40610	92706	69878	66204
4 Notes and accounts receivable	2387717	-	***	-	*13024	*16544	257371	*151799	455739	279943	252990	384966	575340
5 Less: Allowance for bad debts	64112	-	***	-	-	-	*3524	*5401	4955	*3642	14151	14451	17988
6 Inventories	2211942	-	***	-	*1453	*3582	139184	*115290	325988	140513	164534	310218	988728
7 Investments in govt. obligations, Total	*29314	-	***	-	-	-	*800	-	-	-	28514	-	-
8 Tax-exempt securities	*11472	-	***	-	-	-	*2604	-	7850	1019	-	-	-
9 Other current assets	987243	-	***	-	*2	*1862	43566	*15681	45761	49234	46967	90688	693482
10 Loans to stockholders	30586	-	***	-	-	-	*13945	*2885	*13506	*8	-	-	-
11 Mortgage and real estate loans	*7154	-	***	-	-	-	-	-	*5886	*230	-	-	1039
12 Other investments	10381222	-	***	-	-	*245	50359	*12795	37354	20937	66420	129951	10063161
13 Depreciable assets	9577785	-	***	-	*15677	*81611	1002172	*394911	1306977	907182	721293	931234	4210967
14 Less: Accumulated depreciation	4633865	-	***	-	*14683	*63205	728390	*216218	770653	456742	306206	327633	1746686
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	332182	-	***	-	-	*3790	30932	*5284	62155	23847	32178	37797	136198
18 Intangible assets (Amortizable)	2607133	-	***	-	-	-	*11307	*24716	59237	50697	174870	268399	2017473
19 Less: Accumulated amortization	201472	-	***	-	-	-	*4827	*4314	*23949	*16947	29544	26744	94871
20 Other assets	243227	-	***	-	*217	-	8200	*5703	17109	17785	24269	79392	89276
21 Total liabilities	24432515	-	***	-	*21063	*50567	912754	*537924	1656592	1054673	1254839	1933698	16982323
22 Accounts payable	2160509	-	***	-	*12626	*3783	185874	*139056	352451	205510	155733	353010	751432
23 Mort, notes, and bonds under 1 yr	1112434	-	***	-	-	*4583	*90412	*53066	153568	*145016	106159	78772	480859
24 Other current liabilities	2346882	-	***	-	-	*6255	83812	*47353	85149	105320	109651	180863	1721864
25 Loans from stockholders	378093	-	***	-	-	*38866	*139534	*5731	*7064	*1936	22148	29989	132826
26 Mort, notes, bonds, 1 yr or more	8440183	-	***	-	-	-	*62776	*126998	199583	189921	435892	603276	6800655
27 Other liabilities	2651569	-	***	-	-	*91	*2042	*-5684	22289	42081	41216	65230	2484305
28 Net worth	7342844	-	***	-	*8437	*-3011	348305	*171403	836487	364890	384042	622557	4610383
29 Capital stock	576286	-	***	-	*4726	*14998	32900	*9147	12390	66554	30552	158744	244690
30 Paid-in or capital surplus	5358218	-	***	-	-	*197	*17777	*31957	224191	120770	406475	371386	4185466
31 Retained earnings, appropriated	*126947	-	***	-	-	-	-	-	*759	-	-	-	126188
32 Retained earnings, unappropriate	1263339	-	***	-	*8135	*-16119	321366	*75119	366861	*170531	-194503	75167	456878
33 Retained earnings ($ Corp)	687633	-	***	-	-	-	*3586	*56559	260391	*36898	147839	21376	163123
34 Less: Cost of treasury stock	669578	-	***	-	*4424	*2086	*27324	*1379	*28104	*29863	6321	4116	565962
35 Total receipts	33439122	***	***	-	*266451	*224956	3105057	*1564907	5572917	3331506	2725483	4994156	11123204
36 Business receipts	32747463	***	***	-	*266351	*210818	3080908	*1555436	5535096	3307961	2681755	4903196	10679254
37 Interest	160441	***	***	-	*100	*74	5172	*527	4793	*2747	3173	9264	132584
38 Interest on govt. obligations, State and local	5104	-	***	-	-	-	*120	*137	*2811	*241	952	644	198
39 Rents	9131	***	***	-	-	*880	*104	*2244	*714	*1369	1909	356	1548
40 Royalties	28363	-	***	-	-	*28	*33	-	-	*80	13672	225	14325
41 Net S-T cap gain less net LT loss	*351	-	***	-	-	-	*97	-	*3	-	-	-	250
42 Net L-T cap gain less net ST loss	83546	***	***	-	-	*11250	*2020	-	*5467	*458	8957	50846	3755
43 Net gain, noncapital assets	33683	***	***	-	-	*126	*10714	*1302	1162	*124	276	9104	10762
44 Dividends, domestic corporations	1805	-	***	-	-	-	*973	-	*237	*106	-	1	488
45 Dividends, foreign corporations	*20309	-	***	-	-	-	-	-	*25	-	-	-	20284
46 Other receipts	348926	***	***	-	-	*1780	4915	*5259	22608	18420	14790	20520	259757
47 Total deductions	33048680	***	***	-	*265951	*212080	3064319	*1531686	5436078	3293373	2737581	4848205	11131321
48 Cost of sales and operations	24541118	***	***	-	*150388	*138605	2539952	*1174230	4472596	2735990	2074991	3791435	7044688
49 Compensation of officers	263711	***	***	-	*7815	*3422	54641	*20841	66270	27956	12864	33872	35076
50 Repairs	213018	***	***	-	*5254	*1955	13238	*12989	29692	15221	9934	26174	98000
51 Bad debts	41282	***	***	-	-	*639	*1597	*1507	3307	*3140	14074	3358	13418
52 Rent paid on business property	242462	***	***	-	*2073	*2252	9223	*4932	30338	16075	22874	39660	101308
53 Taxes paid	461346	***	***	-	*4565	*5711	51561	*22803	62938	35390	30154	51590	190437
54 Interest paid	612486	***	***	-	-	*1675	21326	*15785	22942	27025	31874	59755	419820
55 Contributions or gifts	8210	***	***	-	-	-	*159	*81	1860	*766	321	2884	2120
56 Amortization	60286	***	***	-	-	-	*1779	*1417	986	4458	8957	9727	25268
57 Depreciation	707689	***	***	-	*1809	*3964	57909	*30528	108842	67335	52324	74551	301487
58 Depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
59 Advertising	975094	***	***	-	*15	*448	24503	*7436	58424	27014	76897	151943	623786
60 Pension, prof sh, stock, annuity	138420	***	***	-	*1819	*217	*9953	*7485	16719	15472	9173	9000	68372
61 Employee benefit programs	399988	***	***	-	*8559	*6539	29961	*15001	62629	28050	32863	18720	191789
62 Net loss, noncapital assets	8792	-	***	-	-	-	*246	*154	*1874	*1853	622	2011	2033
63 Other deductions	4374778	***	***	-	*83654	*46653	248272	*216500	496661	287628	359658	573528	2013718
64 Total receipts less total deducts	390442	***	***	-	*500	*12876	40738	*33220	136839	38133	-12098	145951	-8117
65 Const taxable inc frm rel frn corps	-	-	***	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	385338	***	***	-	*500	*12876	40618	*33083	134027	37892	-13050	145307	-8315
67 Net income, total	747811	***	***	-	*500	*12876	58513	*45861	154312	*72220	27053	152360	221715
68 Deficit, total	362473	-	***	-	-	-	*17895	*12778	*20285	*34328	40103	7053	230030
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	190160	-	***	-	-	-	*4608	*31044	61503	*20685	1894	6335	62944
72 Statutory special deductions, total	87101	***	***	-	*500	*12745	*7690	*681	*212	*11177	2330	46937	3577
73 Net operating loss deduction	85649	***	***	-	*500	*12745	*7040	*681	*37	*11103	2330	46936	3025
74 Dividends received deduction	1452	-	***	-	-	-	*650	-	*176	*74	-	1	552
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	422544	-	***	-	-	*131	29068	*14522	88320	*17408	18814	99088	155194
77 Income tax before credits, total	148126	***	***	-	-	*124	8708	*5139	30654	*6557	7001	35427	54439
78 Regular tax	144660	-	***	-	-	*20	8708	*4904	30048	*5909	6386	34467	54218
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2716	***	***	-	-	*105	-	*235	*287	*631	595	792	-
82 Environmental tax	563	***	***	-	-	-	*-0	-	*133	*18	20	168	221
83 Foreign tax credit	*202	-	***	-	-	-	*14	-	*4	*177	-	4	4
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*5	-	***	-	-	-	-	-	*5	-	-	-	-
87 General business credit	1893	-	***	-	-	-	*450	*23	*109	-	-	417	895
88 Prior year minumum tax credit	*4862	-	***	-	-	-	*120	-	*1885	*24	-	2833	-
89 Income tax after credits, total	141163	***	***	-	-	*124	8125	*5117	28651	*6355	7001	32174	53540

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	433	*20	-	-	*143	-	*113	*40	58	27	13	10	10
2 Total assets	31006115	-	-	-	*64911	-	*324518	*315700	992537	932425	934261	1633789	25807974
3 Cash	321025	-	-	-	*1323	-	*22135	*5126	46300	76732	39844	69816	59749
4 Notes and accounts receivable	6288911	-	-	-	*14382	-	*36374	*57069	191980	134660	195227	166985	5492233
5 Less: Allowance for bad debts	88190	-	-	-	-	-	-	-	*832	*2294	11219	2631	71214
6 Inventories	4700160	-	-	-	*20078	-	*64161	*111812	375812	332440	351005	420335	3024516
7 Investments in govt. obligations, Total	43050	-	-	-	-	-	-	-	-	-	-	43019	31
8 Tax-exempt securities	*76388	-	-	-	-	-	-	-	*567	-	-	-	75820
9 Other current assets	2155414	-	-	-	*972	-	*3757	*43632	23176	19114	37692	33793	1993278
10 Loans to stockholders	69225	-	-	-	-	-	*11207	*1183	*4594	*11753	37648	2840	-
11 Mortgage and real estate loans	*521	-	-	-	-	-	-	-	*78	*75	-	-	368
12 Other investments	9095073	-	-	-	-	-	*29439	*618	72128	72929	18140	130667	8771151
13 Depreciable assets	10470786	-	-	-	*38158	-	*238104	*184814	497530	549851	520536	1178054	7263738
14 Less: Accumulated depreciation	4743437	-	-	-	*10662	-	*111500	*112551	274091	295130	324211	550206	3065086
15 Depletable assets	*2656	-	-	-	-	-	-	-	*75	-	-	2582	-
16 Less: Accumulated depletion	*2613	-	-	-	-	-	-	-	*31	-	-	2582	-
17 Land	690799	-	-	-	-	-	*18030	*16178	45674	23032	27095	94392	466396
18 Intangible assets (Amortizable)	1620840	-	-	-	*1244	-	*15271	*126	*2541	*549	18544	51130	1531434
19 Less: Accumulation amortization	259939	-	-	-	*584	-	*5105	*54	*508	*4	6011	20804	226867
20 Other assets	565446	-	-	-	-	-	*2644	*7747	*7543	8717	29970	16398	492427
21 Total liabilities	31006115	-	-	-	*64911	-	*324518	*315700	992537	932425	934261	1633789	25807974
22 Accounts payable	3232237	-	-	-	*11942	-	*46758	*43918	133060	147532	109458	150845	2588722
23 Mort, notes, and bonds under 1 yr	4487390	-	-	-	*20301	-	*29441	*45995	181411	156393	181124	58404	3814321
24 Other current liabilities	2015663	-	-	-	*1518	-	*13255	*21369	77646	70890	38532	123658	1668794
25 Loans from stockholders	269393	-	-	-	*13774	-	*68814	*1522	*41386	*84296	10855	24276	24470
26 Mort, notes, bonds, 1 yr or more	4783492	-	-	-	*11140	-	*136251	*61727	173345	*106660	138274	297649	3858446
27 Other liabilities	4264634	-	-	-	*433	-	*7740	*1371	*17017	*16338	26353	83709	4111672
28 Net worth	11953306	-	-	-	*5803	-	*22259	*139798	368670	350315	429666	895248	9741548
29 Capital stock	1162330	-	-	-	*6187	-	*45307	*7546	81219	21296	5724	114604	880447
30 Paid-in or capital surplus	5910778	-	-	-	*2556	-	*22144	*1253	*21638	*37931	19109	178582	5627564
31 Retained earnings, appropriated	*52	-	-	-	-	-	-	*52	-	-	-	-	-
32 Retained earnings, unappropriate	6103082	-	-	-	*-7192	-	*24622	*126003	166414	*145161	247298	478766	4922010
33 Retained earnings (S Corp)	537732	-	-	-	*4252	-	*-66601	*24750	*105780	*145984	179645	143922	-
34 Less: Cost of treasury stock	1760668	-	-	-	-	-	*3212	*19806	*6381	*58	22111	20627	1688473
35 Total receipts	28426016	*103290	-	-	*150653	-	*544329	*657353	1838009	1489503	1626442	1931504	20084934
36 Business receipts	27101228	*103023	-	-	*150618	-	*539575	*639627	1767991	1454917	1608309	1866420	18970747
37 Interest	281732	*46	-	-	-	-	*2721	*810	2438	*3459	2216	6033	264010
38 Interest on govt. obligations, State and local	4998	-	-	-	-	-	-	*1228	*41	*157	1418	54	2101
39 Rents	93970	-	-	-	-	-	*1726	*213	*422	*173	859	6747	83831
40 Royalties	*315431	-	-	-	-	-	-	*229	-	*197	-	-	315005
41 Net S-T cap gain less net LT loss	*8648	-	-	-	-	-	-	-	*11	-	-	-	8637
42 Net L-T cap gain less net ST loss	82109	*2	-	-	-	-	*148	*9	*14	*727	3222	832	77155
43 Net gain, noncapital assets	71325	-	-	-	-	-	*4	*635	*30625	*205	932	1125	37798
44 Dividends, domestic corporations	2574	-	-	-	-	-	-	-	*16	-	41	-	2517
45 Dividends, foreign corporations	*184385	-	-	-	-	-	-	*13710	-	-	-	-	170674
46 Other receipts	279616	*219	-	-	*35	-	*155	*891	36450	29669	9445	50292	152460
47 Total deductions	27146645	*100163	-	-	*147238	-	*565145	*634735	1835310	1395847	1563072	1907174	18997961
48 Cost of sales and operations	17974566	*65653	-	-	*111126	-	*435118	*448077	1355793	1029117	1136591	1454722	11938369
49 Compensation of officers	245783	*5495	-	-	-	-	*16225	*9600	66323	25493	18008	13295	91344
50 Repairs	228654	*124	-	-	*3542	-	*2291	*3116	8966	*2994	8756	6782	192083
51 Bad debts	20923	*420	-	-	*951	-	*1485	*345	1574	*1176	1930	2343	10700
52 Rent paid on business property	218544	-	-	-	*2582	-	*8658	*661	5204	4499	10151	4960	181829
53 Taxes paid	466315	*1954	-	-	*2212	-	*13341	*8554	28624	24142	17870	24429	345189
54 Interest paid	779530	*3140	-	-	*1216	-	*16606	*8532	29414	28266	25912	34722	631721
55 Contributions or gifts	14864	*140	-	-	-	-	*101	*602	*478	*755	185	969	11634
56 Amortization	115808	-	-	-	*233	-	*1616	*13	295	*344	321	843	112143
57 Depreciation	763820	*1045	-	-	*3536	-	*14672	*13320	33832	43440	43023	61071	549880
58 Depletion	4903	-	-	-	-	-	-	-	-	-	-	-	4903
59 Advertising	1080950	*977	-	-	*1205	-	*684	*15223	35349	51339	59112	9564	907499
60 Pension, prof sh, stock, annuity	169118	-	-	-	-	-	*1186	*3003	8229	*5310	950	8518	141923
61 Employee benefit programs	379972	-	-	-	*372	-	*5815	*4225	16835	*10159	31017	15647	295900
62 Net loss, noncapital assets	17706	*4	-	-	-	-	-	*34	*360	*809	511	1193	14795
63 Other deductions	4665188	*21211	-	-	*20262	-	*47346	*119430	244034	168004	208735	268117	3568049
64 Total receipts less total deducts	1279370	*3127	-	-	*3416	-	*-20816	*22618	2699	93655	63370	24329	1086972
65 Const taxable inc frm rel frn corps	195846	-	-	-	-	-	-	-	-	-	-	317	195529
66 Net income (less deficit), total	1470219	*3127	-	-	*3416	-	*-20816	*21390	2658	93498	61951	24593	1280401
67 Net income, total	1696276	*3127	-	-	*9008	-	*6440	*26907	34943	96839	65256	66123	1387633
68 Deficit, total	226058	-	-	-	*5592	-	*27256	*5517	*32285	*3341	3305	41530	107232
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	62055	-	-	-	*9008	-	*-22980	*-5517	*-7878	*40620	39748	9055	-
72 Statutory special deductions, total	35624	-	-	-	-	-	*2339	*15545	*165	-	31	7196	10349
73 Net operating loss deduction	*17235	-	-	-	-	-	*2339	*1834	*153	-	-	7196	5713
74 Dividends received deduction	18389	-	-	-	-	-	-	*13710	*11	-	31	-	4636
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1552965	*3127	-	-	-	-	*4101	*11363	*26352	*56220	24647	49872	1377283
77 Income tax before credits, total	551333	*889	-	-	-	-	*1055	*3863	*9132	*19398	8572	19650	488774
78 Regular tax	538912	*889	-	-	-	-	*1055	*3863	*8960	*19239	8402	17151	479353
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	13	-	-	-	-	-	-	-	-	-	-	-	13
81 Alternative minumum tax	*10407	-	-	-	-	-	-	-	*173	*108	148	2429	7549
82 Environmental tax	2001	-	-	-	-	-	-	-	-	*51	22	69	1859
83 Foreign tax credit	92926	-	-	-	-	-	-	-	-	-	-	-	92926
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*14	-	-	-	-	-	-	-	-	*14	-	-	-
87 General business credit	10454	-	-	-	-	-	*14	-	*109	*274	276	160	9620
88 Prior year minumum tax credit	*2467	-	-	-	-	-	*108	-	*4	*974	304	1077	-
89 Income tax after credits, total	445472	*889	-	-	-	-	*933	*3863	*9020	*18135	7992	18413	386227

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Grain mill products

MINOR INDUSTRY 2040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1710	*19	*454	*192	*305	*288	309	*41	46	26	7	9	15
2 Total assets	50875965	-	*15698	*40853	*93247	*221332	793854	*319955	670936	922845	445035	1269165	46083046
3 Cash	1398583	-	*445	*30170	*10465	*18872	103125	*32953	78939	60562	40655	88267	934130
4 Notes and accounts receivable	5217289	-	-	*2362	*13904	*71458	151413	*71132	170639	195151	104490	208320	4228419
5 Less: Allowance for bad debts	153159	-	-	-	*466	-	*2198	*609	5365	3260	3291	4636	133335
6 Inventories	6826011	-	*391	-	*7562	*30005	187550	*63848	84552	162350	98297	180834	6010622
7 Investments in govt. obligations, Total	146504	-	-	-	-	-	-	-	-	-	-	-	146504
8 Tax-exempt securities	4311	-	-	-	-	-	-	-	-	-	4311	-	-
9 Other current assets	3155510	-	-	*50	*1827	*1258	13315	*25105	21554	55065	20678	40654	2976005
10 Loans to stockholders	308650	-	-	*752	*959	*5595	*1195	-	*33612	*13356	-	213	252967
11 Mortgage and real estate loans	*12663	-	-	-	*6497	-	-	-	*6166	-	-	-	-
12 Other investments	6807088	-	-	-	-	-	*35723	*7041	42091	*16385	58198	138196	6509455
13 Depreciable assets	26394640	-	*17302	*12005	*156438	*193492	656805	*250990	473514	756548	218172	915739	22743636
14 Less: Accumulated depreciation	12212298	-	*3122	*4599	*133621	*106348	368724	*148194	269177	386687	111034	365212	10315580
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1073189	-	*681	-	*19971	*8970	17262	*17611	4887	29448	6955	19784	947620
18 Intangible assets (Amortizable)	8289760	-	-	-	*10905	-	*10779	*901	*14547	*13688	4525	31462	8202953
19 Less: Accumulated amortization	823214	-	-	-	*6180	-	*2463	*292	*6956	*6086	328	5967	794943
20 Other assets	4430438	-	-	*112	*4986	*-1970	*-9929	*-531	*21933	16326	3408	21511	4374592
21 Total liabilities	50875965	-	*15698	*40853	*93247	*221332	793854	*319955	670936	922845	445035	1269165	46083046
22 Accounts payable	7181984	-	-	-	*38476	*30386	239822	*30961	107263	120701	53087	169409	6391879
23 Mort, notes, and bonds under 1 yr	5261335	-	-	*212	*779	*24040	70294	*37030	63402	58135	47044	124794	4835606
24 Other current liabilities	3470203	-	-	*24199	*2177	*9026	24041	*17534	99013	96968	22987	84866	3089391
25 Loans from stockholders	224169	-	*14546	*179	*1871	*6110	*45838	*353	*12567	*9245	762	-	132699
26 Mort, notes, bonds, 1 yr or more	14015265	-	-	*5942	*24368	*44520	*52844	*50316	57737	165518	33157	295867	13284996
27 Other liabilities	4085754	-	-	-	*-0	*14221	*5338	*2253	*12734	*62646	8376	80443	3899743
28 Net worth	16637255	-	*1152	*10320	*25576	*93028	355676	*181508	318221	409633	279622	513787	14448731
29 Capital stock	3318207	-	*4541	*4480	*25179	*8513	35591	*3837	14880	12546	25145	51150	3132345
30 Paid-in or capital surplus	6969110	-	-	*551	*3110	*582	*58878	-	124427	*116729	29610	101749	6533474
31 Retained earnings, appropriated	139000	-	-	-	-	-	-	-	-	-	-	-	139000
32 Retained earnings, unappropriate	12333965	-	-	*5290	*29496	*88339	*100363	*39852	*158355	*181423	187259	186493	11357097
33 Retained earnings (S Corp)	729634	-	*-3389	-	-	*844	*165623	*137819	*67576	*107452	49252	204456	-
34 Less: Cost of treasury stock	6852661	-	-	-	*32208	*5250	*4779	-	*47017	*8517	11644	30061	6713185
35 Total receipts	85014220	*100624	*1800	*36781	*320398	*860444	2745925	*749004	1944488	2282989	1202817	2217008	72551940
36 Business receipts	81657116	*99986	*1787	*36613	*318411	*847938	2721001	*747666	1925448	2271532	1191436	2189072	69306227
37 Interest	1198837	-	-	*168	*338	*2796	*1222	*420	*8492	*1726	2472	6873	1174330
38 Interest on govt. obligations, State and local	6522	-	-	-	-	-	-	-	*157	*173	496	676	5020
39 Rents	308534	-	-	-	*298	*40	*520	-	*163	*525	169	4170	302648
40 Royalties	686002	-	-	-	-	-	-	-	*77	-	-	200	685724
41 Net S-T cap gain less net LT loss	*485	-	-	-	-	*168	-	-	*193	-	45	49	30
42 Net L-T cap gain less net ST loss	116131	-	-	-	-	*3796	*752	-	*76	*3	204	3751	107548
43 Net gain, noncapital assets	106638	*399	-	-	*373	*5090	*853	*219	*1012	*826	247	2419	95200
44 Dividends, domestic corporations	10330	-	-	-	-	-	-	-	*68	*22	2565	1032	6643
45 Dividends, foreign corporations	459782	-	-	-	-	-	*3151	-	-	-	-	3917	452713
46 Other receipts	463843	*240	*13	-	*978	*615	18425	*699	8802	8182	5183	4849	415858
47 Total deductions	80864549	*97236	*1658	*36808	*337817	*848253	2703842	*722439	1862336	2220646	1176160	2076339	68781015
48 Cost of sales and operations	54930240	*80422	*212	*22868	*246631	*672913	2253869	*635667	1520087	1879933	1053596	1494727	45069315
49 Compensation of officers	260773	*1387	-	*6856	*15511	*10101	27615	*6280	33332	25239	6250	21306	106895
50 Repairs	677180	-	*84	*7	*5881	*11646	30942	*6035	4437	5875	5326	4175	602773
51 Bad debts	71784	-	-	-	*79	*875	*10891	*178	5896	1913	777	2739	48434
52 Rent paid on business property	663396	*31	-	*390	*4355	*3489	4600	*1505	*4159	4372	5463	8284	626748
53 Taxes paid	1093204	*1263	*338	*698	*10839	*14937	28481	*10680	18751	24299	10913	27000	945004
54 Interest paid	2447218	*34	-	*641	*2832	*6104	10323	*5168	15137	16152	5557	36829	2348441
55 Contributions or gifts	93384	-	-	-	-	*1	*32	2	*950	*409	440	685	90866
56 Amortization	148965	-	-	-	*2181	-	*209	*33	*2680	*972	208	3196	139486
57 Depreciation	1772173	*1011	*525	*869	*6623	*18627	37381	*12228	32651	47298	16008	66210	1532740
58 Depletion	10	-	-	-	-	-	-	-	-	-	-	9	-0
59 Advertising	6042544	*191	-	-	*533	*1534	2230	*1583	21245	27472	5245	124347	5858162
60 Pension, prof sh, stock, annuity	395609	*415	-	-	-	*2290	*3421	*1212	6656	15191	3248	10307	352869
61 Employee benefit programs	1120444	*545	-	-	*2409	*7503	*6869	*6594	13616	9890	10081	25456	1037481
62 Net loss, noncapital assets	34094	-	-	-	-	-	*238	-	*188	*6	1	126	33535
63 Other deductions	11113531	*11937	*500	*4478	*39943	*98231	286742	*35274	182550	161625	53046	250941	9988265
64 Total receipts less total deducts	4149670	*3389	*142	*-27	*-17419	*12191	42083	*26565	82153	62343	26657	140669	3770925
65 Const taxable inc frm rel frn corps	284363	-	-	-	-	-	-	-	-	-	-	1207	283156
66 Net income (less deficit), total	4427511	*3389	*142	*-27	*-17419	*12191	42083	*26565	81996	62170	26160	141200	4049062
67 Net income, total	4489073	*3389	*142	*294	-	*14685	52380	*26565	95015	*64866	31148	151529	4049062
68 Deficit, total	61562	-	-	*321	*17419	*2493	*10297	-	*13019	*2695	4988	10330	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	260922	*3389	*142	-	-	*-2493	*33663	*20044	*52898	*30860	7030	115389	-
72 Statutory special deductions, total	145385	-	-	-	-	-	*7534	-	*586	*22	15	4017	133211
73 Net operating loss deduction	*110488	-	-	-	-	-	*4383	-	*538	-	-	2803	102764
74 Dividends received deduction	34897	-	-	-	-	-	*3151	-	*48	*22	15	1213	30447
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4069702	-	-	*294	-	*14685	*10307	*6521	*32320	*32434	24103	33187	3915851
77 Income tax before credits, total	1432893	-	-	*44	-	*4071	*3206	*2223	*11115	*11252	8219	12683	1380080
78 Regular tax	1419261	-	-	*44	-	*4071	*3127	*2223	*10975	*11027	8195	11356	1368242
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*7837	-	-	-	-	-	*80	-	*129	*199	-	1277	4
82 Environmental tax	5564	-	-	-	-	-	-	-	*11	*25	24	49	6152
83 Foreign tax credit	264647	-	-	-	-	-	-	-	-	-	-	1114	5455
84 U.S. Possessions tax credit	320	-	-	-	-	-	131	189	-	-	-	-	263532
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	23144	-	-	-	-	-	-	-	-	*100	-	42	23003
88 Prior year minumum tax credit	*2967	-	-	-	-	-	-	-	*27	*169	-	259	2512
89 Income tax after credits, total	1141815	-	-	*44	-	*4071	*3075	*2034	*11088	*10983	8219	11268	1091034

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bakery products

MINOR INDUSTRY 2050
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2923	*254	*1104	*518	*319	*132	400	*83	68	*17	16	3	8
2 Total assets	11011301	-	*38142	*72070	*106773	*108646	881994	*569237	1093744	*651141	1075979	395501	6018073
3 Cash	517166	-	*6327	*8898	*2601	*27512	113732	*38487	106219	*48700	85638	9890	69162
4 Notes and accounts receivable	1548060	-	*7637	*15058	*29316	*25726	144781	*114995	159388	*125513	174341	88513	662791
5 Less: Allowance for bad debts	27428	-	*100	-	-	*249	*5243	*93	*2927	*2573	4045	4997	7201
6 Inventories	862994	-	*4536	*5068	*12043	*9946	72761	*65141	113418	*42056	118752	43021	376252
7 Investments in govt. obligations, Total	*12585	-	-	-	-	-	*7280	-	-	-	5305	-	-
8 Tax-exempt securities	*26168	-	*426	-	-	-	-	*9389	*2670	*215	13469	-	-
9 Other current assets	339740	-	*3416	*2080	*5637	*2638	13112	*34720	35981	*9952	27840	7582	196781
10 Loans to stockholders	36873	-	*2098	*5508	-	-	*3853	*331	*1343	*1966	21489	285	-
11 Mortgage and real estate loans	*10317	-	*16	-	-	-	*9497	-	-	-	804	-	-
12 Other investments	1270053	-	*3628	-	*2183	-	32817	*16963	71347	*35793	51004	96173	960145
13 Depreciable assets	7847762	-	*14772	*85885	*147653	*116675	890887	*618076	1060159	*719334	916496	271858	3005967
14 Less: Accumulated depreciation	3941841	-	*7776	*56805	*111357	*81627	500881	*374051	533218	*390416	455694	130285	1299731
15 Depletable assets	*1841	-	-	-	*1841	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*1841	-	-	-	*1841	-	-	-	-	-	-	-	-
17 Land	180840	-	*1022	*364	*1818	*1118	20530	*24384	21818	*19035	24310	2815	63628
18 Intangible assets (Amortizable)	970443	-	*327	*582	*1382	*2582	72500	*20368	*55387	*37223	84146	7469	688476
19 Less: Accumulated amortization	132685	-	*147	*96	-	*2408	*16023	*5853	*10368	*7921	10974	1223	77670
20 Other assets	1490254	-	*1960	*5528	*15497	*6733	22390	*6381	12528	*12264	23099	4401	1379474
21 Total liabilities	11011301	-	*38142	*72070	*106773	*108646	881994	*569237	1093744	*651141	1075979	395501	6018073
22 Accounts payable	1767832	-	*4396	*12178	*17725	*15661	140306	*59981	115886	*64541	121478	45594	1170087
23 Mort, notes, and bonds under 1 yr	404288	-	*1290	*3268	*1352	*7263	107120	*47340	70856	*23691	50222	5002	86883
24 Other current liabilities	845234	-	*3052	*4420	*6937	*1646	64605	*24545	69567	*73511	88987	26145	481818
25 Loans from stockholders	364715	-	*2351	*20325	*18561	*14414	*26547	*8835	*2702	-	34540	-	236439
26 Mort, notes, bonds, 1 yr or more	2076045	-	-	*1728	*35735	*9697	209693	*127280	302757	*119487	219425	101198	949045
27 Other liabilities	565746	-	*942	*-206	-	-	*3261	*9358	32849	*59692	54952	19967	384931
28 Net worth	4987441	-	*26110	*30357	*26464	*59964	330461	*291898	499126	*310220	506374	197596	2708871
29 Capital stock	452141	-	*4535	*868	*6061	*4798	63943	*54248	42948	*83477	76689	5183	109392
30 Paid-in or capital surplus	2010009	-	*9541	*3404	*19392	*416	*63865	*17459	35580	*12058	153750	114569	1579975
31 Retained earnings, appropriated	*122	-	-	-	*82	-	-	-	-	-	40	-	-
32 Retained earnings, unappropriate	1905226	-	*14774	*26085	*3838	*66910	8325	*58078	278981	*123396	174935	94456	1055447
33 Retained earnings (S Corp)	817706	-	*-2310	-	-	*-1390	*234760	*175479	*194582	*99958	116629	-	-
34 Less: Cost of treasury stock	197763	-	*430	-	*2908	*10770	*40432	*13366	*52965	*8668	15669	16613	35943
35 Total receipts	18595097	*577778	*89198	*326026	*460184	*313747	1694552	*1332488	2346817	*1644940	2175572	672767	6961030
36 Business receipts	18397409	*575165	*85722	*322482	*459653	*309741	1661550	*1327962	2322158	*1633971	2165140	662934	6870933
37 Interest	47767	*638	*251	*16	*1	*789	2259	*251	2756	*745	3597	3196	33269
38 Interest on govt. obligations, State and local	4297	-	-	-	-	-	*34	*478	*159	*514	1944	-	1167
39 Rents	10855	114	-	-	-	*755	*133	*17	*20	*461	1389	1282	6684
40 Royalties	*5986	-	-	-	-	-	*696	-	*1206	1105	444	2406	129
41 Net S-T cap gain less net LT loss	*343	-	-	-	-	*100	-	-	*71	*154	-	10	9
42 Net L-T cap gain less net ST loss	12267	1	-	*750	-	-	-	*908	*5589	-	177	-	4843
43 Net gain, noncapital assets	14466	215	-	*2779	-	*112	*205	*232	5298	*546	216	28	4835
44 Dividends, domestic corporations	2469	-	*89	-	*477	*780	*86	-	*307	*590	76	6	58
45 Dividends, foreign corporations	47	47	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	99190	*1598	*3136	-	*53	*1472	29588	*2640	9253	*6853	2590	2904	39103
47 Total deductions	18016959	*564474	*83080	*325309	*459396	*295789	1649444	*1267301	2239953	*1610808	2040914	643376	6837114
48 Cost of sales and operations	10054913	*286822	*39891	*192558	*275880	*150264	977893	*825380	1505430	*735233	1273963	428144	3363456
49 Compensation of officers	285014	*3991	*6360	*16901	*17426	*8401	65067	*35042	49772	*24527	28152	6153	23223
50 Repairs	174264	*4119	*379	*4717	*5024	*2562	12506	*5355	17591	*11166	11220	2735	96890
51 Bad debts	33256	*522	*44	*980	*614	*6502	4606	*2267	1325	*2505	2465	2908	8517
52 Rent paid on business property	346851	*3616	*4535	*16695	*11207	*8224	18116	*4718	38050	*16128	22592	20180	182788
53 Taxes paid	532825	*19707	*9537	*22906	*15463	*10422	55887	*39970	57672	*61710	45634	15565	178350
54 Interest paid	285032	*9010	*1	*1276	*3465	*819	22615	*15320	18378	*9660	24960	4933	174594
55 Contributions or gifts	15159	364	*127	*128	*331	*129	*445	*717	1723	*1472	1222	921	7580
56 Amortization	25602	*2555	*65	*25	-	*62	*724	*1780	1468	*934	5842	741	11406
57 Depreciation	582369	*20839	*2880	*5636	*7490	*8169	53268	*35615	83830	*51039	66830	16214	230560
58 Depletion	58	-	-	-	-	-	-	-	-	-	58	-	-
59 Advertising	588708	*5661	*41	*9800	*3249	*1653	12316	*29026	21035	*31063	24255	6546	444063
60 Pension, prof sh, stock, annuity	157739	3601	-	-	-	*1226	*3327	*7715	14362	*38240	6690	4200	78377
61 Employee benefit programs	564095	21377	*1785	*2733	*2547	*5118	38844	*27528	38484	*78588	42234	12216	292640
62 Net loss, noncapital assets	10870	*481	-	-	-	*9	*5326	*3	*1168	*522	833	-	2528
63 Other deductions	4360201	*181809	*17435	*50953	*116699	*92227	378505	*236866	389665	*548020	483964	121919	1742139
64 Total receipts less total deducts	578138	*13304	*6117	*718	*787	*17958	45108	*65186	106864	*34131	134658	29391	123916
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	573842	*13304	*6117	*718	*787	*17958	45074	*64708	106704	*33617	132714	29391	122749
67 Net income, total	772588	*24576	*6571	*4617	*3387	*32916	87988	*64708	119524	*36889	153259	29391	208761
68 Deficit, total	198746	*11271	*453	*3900	*2600	*14958	*42914	-	*12820	*3272	20544	-	86012
69 Net income (less def), Form 1120-A	*4136	-	*4136	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	234007	-	*-364	-	-	*8700	*70282	*31803	*42079	*18196	63311	-	-
72 Statutory special deductions, total	10043	47	*62	*3531	*301	*546	*918	*311	*215	*413	1433	4	2260
73 Net operating loss deduction	*8344	-	-	*3531	*53	-	*849	*311	-	-	1380	-	2220
74 Dividends received deduction	1699	47	*62	-	*249	*546	*69	-	*215	*413	53	4	41
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	511167	*24528	*6509	*1086	*3086	*10126	*16403	*32595	73763	*18532	88650	29387	206502
77 Income tax before credits, total	176198	*9185	*993	*163	*463	*3223	*4984	*11026	25509	*6356	31058	10039	73198
78 Regular tax	173446	*8548	*993	*163	*463	*3223	*4916	*11015	25080	*6304	30592	10004	72146
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2209	*610	-	-	-	-	*68	-	*382	*33	365	-	750
82 Environmental tax	536	27	-	-	-	-	-	*11	*47	*13	101	35	302
83 Foreign tax credit	*141	10	-	-	-	-	-	-	*111	-	-	19	-
84 U.S. Possessions tax credit	522	-	-	-	-	-	-	-	522	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1524	-	-	-	*16	-	-	*46	*819	*7	90	375	171
88 Prior year minumum tax credit	*3922	1368	-	-	-	-	*41	*650	*160	*56	-	-	1647
89 Income tax after credits, total	170089	*7807	*993	*163	*447	*3223	*4943	*10330	23897	*6293	30968	9644	71380

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	786	*7	-	-	*387	*82	200	*38	*28	*19	7	4	14
2 Total assets	15380769	-	-	-	*151628	*68171	433634	*280253	*459839	*689918	561649	491931	12243746
3 Cash	372442	-	-	-	*13519	*31683	*34464	*13847	*29062	*15203	20488	4566	209610
4 Notes and accounts receivable	1611429	-	-	-	*23179	*5068	48365	*52036	*77745	*141802	64491	66194	1132549
5 Less: Allowance for bad debts	51116	-	-	-	*260	*134	*616	*1200	*2295	*4426	2121	1097	38968
6 Inventories	2770196	-	-	-	*28581	*9454	119045	*95811	*101615	*158336	155308	149689	1952357
7 Investments in govt. obligations, Total	269776	-	-	-	-	-	-	-	-	-	-	-	269776
8 Tax-exempt securities	*23546	-	-	-	-	*7450	-	-	*71	-	1705	-	14319
9 Other current assets	1008987	-	-	-	*20119	*111	*18537	*8504	*22718	*40750	14526	20189	863533
10 Loans to stockholders	*256047	-	-	-	*38149	-	*23451	-	*1758	-	-	-	192689
11 Mortgage and real estate loans	*3184	-	-	-	-	-	-	-	-	*177	3007	-	-
12 Other investments	2901007	-	-	-	*575	*6423	*7352	*1982	*15998	*14586	63764	6319	2784008
13 Depreciable assets	8630498	-	-	-	*163928	*21780	463945	*230918	*339295	*554515	439498	248557	6168061
14 Less: Accumulated depreciation	4005336	-	-	-	*140984	*15627	298991	*133740	*159894	*281509	207649	86178	2680763
15 Depletable assets	58221	-	-	-	-	-	-	-	-	-	371	-	57850
16 Less: Accumulated depletion	3968	-	-	-	-	-	-	-	-	-	-	-	3968
17 Land	492635	-	-	-	*3779	*1638	*8358	*3553	*18075	*19376	4389	9375	424091
18 Intangible assets (Amortizable)	583082	-	-	-	-	-	*8873	*4680	*4359	*28760	5597	44188	486624
19 Less: Accumulated amortization	82989	-	-	-	-	-	*522	*1254	*2370	*11773	5050	583	61437
20 Other assets	543131	-	-	-	*1043	*326	*1372	*5115	*13702	*14122	3325	30711	473415
21 Total liabilities	15380769	-	-	-	*151628	*68171	433634	*280253	*459839	*689918	561649	491931	12243746
22 Accounts payable	1238128	-	-	-	*18389	*497	69941	*53319	*52818	*81426	38731	41324	881682
23 Mort, notes, and bonds under 1 yr	1549881	-	-	-	*3980	-	*128953	*7995	*101526	*136314	67349	58946	1044817
24 Other current liabilities	1195232	-	-	-	*9266	*2417	14734	*7131	*23411	*36860	28693	19218	1053501
25 Loans from stockholders	337782	-	-	-	*20532	*6924	*10563	*55751	*16934	*34006	-	-	193072
26 Mort, notes, bonds, 1 yr or more	2285847	-	-	-	*15566	-	*63130	*53781	*63375	*74612	49312	177583	1788488
27 Other liabilities	1124167	-	-	-	-	*2313	*188	*5173	*4454	*18794	30557	8349	1054338
28 Net worth	7649732	-	-	-	*83896	*56020	146125	*97102	*197320	*307906	347006	186510	6227847
29 Capital stock	485108	-	-	-	*10212	*1022	92534	*697	*115967	*18084	17165	18928	210498
30 Paid-in or capital surplus	1237888	-	-	-	-	*575	*13025	*34049	*80959	*81818	59891	145384	822187
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	5587424	-	-	-	*16528	*13624	*61684	*-6127	*-87072	*97879	269741	-11459	5232627
33 Retained earnings (S Corp)	692743	-	-	-	*57156	*40799	*45569	*68751	*95406	*110414	5762	33658	235229
34 Less: Cost of treasury stock	353432	-	-	-	-	-	*66687	*268	*7940	*290	5553	-	272694
35 Total receipts	19987627	*332	-	-	*337641	*104679	1066723	*931966	*861284	*1171521	722803	750209	14040470
36 Business receipts	19488597	-	-	-	*336738	*103133	1060111	*925490	*849979	*1152336	714509	741914	13604388
37 Interest	78889	*332	-	-	*3	*125	*581	*1	*1007	*676	1249	784	74132
38 Interest on govt. obligations, State and local	8016	-	-	-	-	*422	*187	-	*6	*501	420	90	6389
39 Rents	19690	-	-	-	*175	-	-	-	*2616	*240	1659	42	14958
40 Royalties	53755	-	-	-	-	-	-	-	*1462	*105	85	44	52059
41 Net S-T cap gain less net LT loss	2948	-	-	-	-	-	-	-	-	-	21	-	2927
42 Net L-T cap gain less net ST loss	4445	-	-	-	-	-	-	*89	*1174	*268	295	121	2498
43 Net gain, noncapital assets	4089	-	-	-	-	*406	*836	*225	*18	*140	345	252	1867
44 Dividends, domestic corporations	8569	-	-	-	-	-	-	-	*23	-	-0	-0	8546
45 Dividends, foreign corporations	*217362	-	-	-	-	-	-	-	*83	-	-	-	217279
46 Other receipts	101268	-	-	-	*725	*593	*5007	*6162	*4917	*17255	4219	6962	55428
47 Total deductions	18952446	*270	-	-	*323850	*93941	1089013	*897178	*827716	*1149669	676827	752346	13141636
48 Cost of sales and operations	11880564	-	-	-	*220370	*72318	677855	*698347	*551141	*800703	525603	537043	7797183
49 Compensation of officers	198182	*102	-	-	*18534	*6406	*53948	*6352	*11955	*19640	7272	4659	69313
50 Repairs	179866	-	-	-	*5124	*89	*7139	*2791	*2943	*3635	2570	1229	154345
51 Bad debts	21698	-	-	-	*71	*13	*1649	*7154	*1481	*2986	1249	384	6712
52 Rent paid on business property	114512	*12	-	-	*7380	*1727	*5393	*385	*4545	*13713	2722	20967	57668
53 Taxes paid	367490	*23	-	-	*9404	*1519	28947	*14555	*17783	*19177	13673	9668	252741
54 Interest paid	310544	-	-	-	*2299	-	*17377	*8172	*9657	*11570	8091	22623	230754
55 Contributions or gifts	36448	-	-	-	-	*43	*80	-	*14	*305	327	32	35647
56 Amortization	29778	-	-	-	-	-	*775	*758	*1403	*2129	396	5281	19036
57 Depreciation	560676	-	-	-	*7488	*1691	27682	*11654	*26159	*41561	27457	21183	395802
58 Depletion	*1561	-	-	-	-	-	-	-	*199	-	14	-	1347
59 Advertising	1207684	-	-	-	*1947	*513	*10810	*4145	*29441	*11750	9021	10317	1129740
60 Pension, prof sh, stock, annuity	217255	-	-	-	*1818	*2153	*16933	*380	*2658	*4349	3121	-	185843
61 Employee benefit programs	277460	-	-	-	*1787	*692	*13189	*6648	*6546	*16816	6592	15497	209694
62 Net loss, noncapital assets	22986	-	-	-	-	-	*138	-	*7	2575	70	-	20195
63 Other deductions	3525740	*133	-	-	*47629	*6776	227095	*135837	*161785	*198759	68651	103462	2575614
64 Total receipts less total deducts	1035182	*61	-	-	*13791	*10738	-22290	*34788	*33568	*21853	45975	-2137	898834
65 Const taxable inc frm rel frn corps	116839	-	-	-	-	-	-	-	-	-	-	-	116839
66 Net income (less deficit), total	1144005	*61	-	-	*13791	*10316	-22477	*34788	*33562	*21352	45555	-2228	1009284
67 Net income, total	1287565	*61	-	-	*16879	*10316	*18427	*39738	*55940	*35680	49847	14193	1046483
68 Deficit, total	143559	-	-	-	*3088	-	*40904	*4950	*22378	*14327	4292	16421	37199
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*61	*61	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	174010	-	-	-	*15621	*9413	*-13931	*39738	*34517	*12730	4089	4315	67518
72 Statutory special deductions, total	20837	-	-	-	-	-	*2497	-	*16	-	108	-0	18216
73 Net operating loss deduction	*2896	-	-	-	-	-	*2497	-	-	-	107	-	292
74 Dividends received deduction	17940	-	-	-	-	-	-	-	*16	-	-0	-0	17924
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1067748	*61	-	-	*1259	*903	*5062	-	*21412	*21705	45651	9878	961817
77 Income tax before credits, total	375714	*9	-	-	*189	*135	*1651	*251	*7518	*7398	15936	3370	339257
78 Regular tax	372195	*9	-	-	*189	*135	*1651	-	*7280	*7380	15764	3359	336428
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2165	-	-	-	-	-	-	*251	*225	-	143	-	1546
82 Environmental tax	1354	-	-	-	-	-	-	-	*13	*18	29	11	1282
83 Foreign tax credit	102230	-	-	-	-	-	-	-	-	-	-	-	102230
84 U.S. Possessions tax credit	8440	-	-	-	-	-	-	-	-	-	8440	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3191	-	-	-	-	-	-	-	-	-	1129	-	2063
88 Prior year minumum tax credit	*1599	-	-	-	-	-	-	-	-	*30	-	-	1569
89 Income tax after credits, total	260254	*9	-	-	*189	*135	*1651	*251	*7518	*7368	6367	3370	233395

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2081
RETURNS WITH AND WITHOUT NET INCOME

	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	38	-	***	-	-	-	***	-	-	-	**	3	5
2 Total assets	23310381	-	***	-	-	-	***	-	-	-	**	317574	22880635
3 Cash	*213120	-	***	-	-	-	***	-	-	-	**	5823	199129
4 Notes and accounts receivable	1840253	-	-	-	-	-	***	-	-	-	**	27255	1796951
5 Less: Allowance for bad debts	5270	-	-	-	-	-	***	-	-	-	-	436	4834
6 Inventories	1108159	-	-	-	-	-	***	-	-	-	**	54780	1032486
7 Investments in govt. obligations, Total	200	-	-	-	-	-	***	-	-	-	-	-	200
8 Tax-exempt securities	60648	-	-	-	-	-	***	-	-	-	-	-	60648
9 Other current assets	97794	-	-	-	-	-	***	-	-	-	**	570	95141
10 Loans to stockholders	-	-	-	-	-	-	***	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	-	-	-	-
12 Other investments	9895396	-	-	-	-	-	***	-	-	-	**	25985	9862142
13 Depreciable assets	14028876	-	-	-	-	-	***	-	-	-	**	191100	13690592
14 Less: Accumulated depreciation	5877239	-	-	-	-	-	***	-	-	-	**	57044	5726844
15 Depletable assets	-	-	-	-	-	-	***	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	-	-	-
17 Land	400340	-	-	-	-	-	***	-	-	-	**	1742	396426
18 Intangible assets (Amortizable)	792121	-	-	-	-	-	***	-	-	-	-	29179	762941
19 Less: Accumulated amortization	46620	-	-	-	-	-	***	-	-	-	-	11624	34996
20 Other assets	802605	-	-	-	-	-	***	-	-	-	**	50242	750653
21 Total liabilities	23310381	-	***	-	-	-	***	-	-	-	**	317574	22880635
22 Accounts payable	1465570	-	-	-	-	-	***	-	-	-	**	27462	1429371
23 Mort, notes, and bonds under 1 yr	673291	-	-	-	-	-	***	-	-	-	-	20272	653019
24 Other current liabilities	1541362	-	-	-	-	-	***	-	-	-	**	16793	1517980
25 Loans from stockholders	-	-	-	-	-	-	***	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	4726101	-	-	-	-	-	***	-	-	-	**	57803	4663656
27 Other liabilities	5890918	-	-	-	-	-	***	-	-	-	**	92484	5793254
28 Net worth	9013139	-	***	-	-	-	***	-	-	-	**	102761	8823356
29 Capital stock	388131	-	***	-	-	-	***	-	-	-	**	8037	363945
30 Paid-in or capital surplus	4542269	-	-	-	-	-	***	-	-	-	**	72490	4469079
31 Retained earnings, appropriated	-	-	-	-	-	-	***	-	-	-	-	-	-
32 Retained earnings, unappropriate	6956310	-	***	-	-	-	***	-	-	-	**	22234	6896179
33 Retained earnings (S Corp)	*37472	-	-	-	-	-	***	-	-	-	-	-	-
34 Less: Cost of treasury stock	2911044	-	-	-	-	-	***	-	-	-	**	-	2905847
35 Total receipts	18085931	-	***	-	-	-	***	-	-	-	**	330470	17536785
36 Business receipts	17695645	-	-	-	-	-	***	-	-	-	**	328541	17149256
37 Interest	*94826	-	***	-	-	-	***	-	-	-	**	244	94102
38 Interest on govt. obligations, State and local	98	-	-	-	-	-	***	-	-	-	-	12	86
39 Rents	32480	-	-	-	-	-	***	-	-	-	**	-	32478
40 Royalties	39749	-	-	-	-	-	***	-	-	-	-	601	39148
41 Net S-T cap gain less net LT loss	47	-	-	-	-	-	***	-	-	-	-	-	47
42 Net L-T cap gain less net ST loss	15667	-	-	-	-	-	***	-	-	-	**	-	15410
43 Net gain, noncapital assets	21294	-	-	-	-	-	***	-	-	-	-	6	21287
44 Dividends, domestic corporations	1482	-	-	-	-	-	***	-	-	-	**	-	1452
45 Dividends, foreign corporations	9865	-	-	-	-	-	***	-	-	-	-	599	9266
46 Other receipts	*174777	-	***	-	-	-	***	-	-	-	**	466	174251
47 Total deductions	16790382	-	***	-	-	-	***	-	-	-	**	322446	16253943
48 Cost of sales and operations	8835975	-	***	-	-	-	***	-	-	-	**	232156	8452372
49 Compensation of officers	*62248	-	-	-	-	-	***	-	-	-	**	1313	53932
50 Repairs	*255594	-	-	-	-	-	***	-	-	-	-	3	253999
51 Bad debts	*16548	-	-	-	-	-	***	-	-	-	-	66	16373
52 Rent paid on business property	*113745	-	-	-	-	-	***	-	-	-	**	186	113089
53 Taxes paid	2615014	-	-	-	-	-	***	-	-	-	**	23915	2586987
54 Interest paid	352948	-	-	-	-	-	***	-	-	-	**	3522	349377
55 Contributions or gifts	10299	-	-	-	-	-	***	-	-	-	**	15	10272
56 Amortization	24348	-	-	-	-	-	***	-	-	-	**	592	23751
57 Depreciation	*775672	-	-	-	-	-	***	-	-	-	**	15652	754138
58 Depletion	1	-	-	-	-	-	***	-	-	-	-	-	1
59 Advertising	*870611	-	-	-	-	-	***	-	-	-	**	78	868156
60 Pension, prof sh, stock, annuity	*164999	-	-	-	-	-	***	-	-	-	**	772	163462
61 Employee benefit programs	275667	-	-	-	-	-	***	-	-	-	**	3807	270247
62 Net loss, noncapital assets	*17492	-	***	-	-	-	***	-	-	-	-	529	53
63 Other deductions	2399223	-	***	-	-	-	***	-	-	-	**	39837	2337735
64 Total receipts less total deducts	1295549	-	***	-	-	-	***	-	-	-	**	8024	1282842
65 Const taxable inc frm rel frn corps	71	-	-	-	-	-	***	-	-	-	-	71	-
66 Net income (less deficit), total	1295522	-	***	-	-	-	***	-	-	-	**	8083	1282756
67 Net income, total	*1314329	-	-	-	-	-	***	-	-	-	**	8737	1283933
68 Deficit, total	*18807	-	***	-	-	-	***	-	-	-	-	654	1177
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	***	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	***	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*14218	-	-	-	-	-	***	-	-	-	-	-	-
72 Statutory special deductions, total	22368	-	-	-	-	-	***	-	-	-	**	2499	19839
73 Net operating loss deduction	12658	-	-	-	-	-	***	-	-	-	-	2417	10241
74 Dividends received deduction	9711	-	-	-	-	-	***	-	-	-	**	82	9599
75 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	-	-
76 Income subject to tax	1277773	-	-	-	-	-	***	-	-	-	**	6238	1264124
77 Income tax before credits, total	456086	-	-	-	-	-	***	-	-	-	**	2548	451010
78 Regular tax	447049	-	-	-	-	-	***	-	-	-	**	2121	442409
79 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	***	-	-	-	-	-	-0
81 Alternative minumum tax	7137	-	-	-	-	-	***	-	-	-	-	418	6719
82 Environmental tax	1900	-	-	-	-	-	***	-	-	-	**	9	1882
83 Foreign tax credit	119	-	-	-	-	-	***	-	-	-	-	119	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	***	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	-	-	-
87 General business credit	3602	-	-	-	-	-	***	-	-	-	-	-	3602
88 Prior year minumum tax credit	-	-	-	-	-	-	***	-	-	-	-	-	-
89 Income tax after credits, total	452365	-	-	-	-	-	***	-	-	-	**	2429	447408

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

MINOR INDUSTRY 2088
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	916	*74	-	***	*283	*106	***	*40	*26	*11	8	9	5
2 Total assets	29046722	-	-	***	*109915	*69262	***	*289867	*403901	*398650	647130	1621981	24899437
3 Cash	284374	-	-	***	*24691	*24665	***	*10922	*22029	*1445	27174	78200	34686
4 Notes and accounts receivable	8655347	-	-	***	*8806	*6902	***	*9143	*66969	*36758	85910	248805	8157995
5 Less: Allowance for bad debts	15493	-	-	***	-	-	***	*63	*462	*443	622	9186	4698
6 Inventories	2498740	-	-	***	*46417	*10291	***	*158086	*126042	*163760	245521	505978	1018678
7 Investments in govt. obligations, Total	-	-	-	***	-	-	***	-	-	-	-	-	-
8 Tax-exempt securities	40	-	-	***	-	-	***	-	-	-	-	-	40
9 Other current assets	2633870	-	-	***	*3359	*224	***	*7205	*6965	*5604	34618	28314	2536555
10 Loans to stockholders	6665	-	-	***	-	-	***	*644	*2923	*870	-	8	-
11 Mortgage and real estate loans	*6037	-	-	***	-	-	***	-	-	*25	-	6012	-
12 Other investments	11302712	-	-	***	-	-	***	*12319	*547	*30706	49889	86440	11067334
13 Depreciable assets	3482295	-	-	***	*59389	*42748	***	*121888	*161629	*187550	313994	932953	1398822
14 Less: Accumulated depreciation	1404367	-	-	***	*31958	*17442	***	*50693	*60477	*48594	144241	394164	561076
15 Depletable assets	-	-	-	***	-	-	***	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	***	-	-	***	-	-	-	-	-	-
17 Land	192596	-	-	***	*3975	*1874	***	*17691	*22042	*6162	26959	45777	39440
18 Intangible assets (Amortizable)	944352	-	-	***	*222	-	***	*2727	*36464	*694	6200	45462	830102
19 Less: Accumulated amortization	74737	-	-	***	*30	-	***	*134	*12627	*425	879	6511	51775
20 Other assets	534289	-	-	***	*-4955	-	***	*133	*31856	*14538	2607	53895	433334
21 Total liabilities	29046722	-	-	***	*109915	*69262	***	*289867	*403901	*398650	647130	1621981	24899437
22 Accounts payable	7091521	-	-	***	*1535	*2668	***	*22911	*45024	*21475	61752	69536	6836302
23 Mort, notes, and bonds under 1 yr	884755	-	-	***	-	-	***	*39412	*32031	*34263	67459	381696	290132
24 Other current liabilities	1146293	-	-	***	*10219	*1361	***	*26811	*8757	*10702	105101	93037	849721
25 Loans from stockholders	326247	-	-	***	*115035	*3052	***	*84052	*733	-	1407	-	-
26 Mort, notes, bonds, 1 yr or more	6906188	-	-	***	*32793	*29003	***	*32291	*51281	*124057	180158	466296	5879833
27 Other liabilities	573855	-	-	***	*29125	*99	***	-	*544	*5508	13075	95922	426801
28 Net worth	12117864	-	-	***	*-78791	*33079	***	*84390	*265531	*202644	218179	515494	10616648
29 Capital stock	544882	-	-	***	*8230	*34483	***	*97595	*3229	*37994	1737	57612	201317
30 Paid-in or capital surplus	5894344	-	-	***	*2943	-	***	*13613	*145925	*119090	89530	156299	5089350
31 Retained earnings, appropriated	-	-	-	***	-	-	***	-	-	-	-	-	-
32 Retained earnings, unappropriate	5514815	-	-	***	*18958	*22156	***	*-99084	*34174	*-6811	28083	153384	5333751
33 Retained earnings (S Corp)	184124	-	-	***	*-106735	*-23560	***	*72266	*83752	*52372	98829	152229	-
34 Less: Cost of treasury stock	*20301	-	-	***	*2186	-	***	-	*1548	-	-	4030	7770
35 Total receipts	9735861	*120921	-	***	*103289	*93961	***	*166953	*397748	*243642	603608	1514986	6042169
36 Business receipts	8935342	*114516	-	***	*106628	*92609	***	*168733	*387727	*238318	589370	1425964	5379318
37 Interest	105470	*293	-	***	*210	*518	***	*15	*613	*559	2518	6190	94049
38 Interest on govt. obligations, State and local	*748	-	-	***	-	-	***	-	*51	-	223	435	39
39 Rents	2296	-	-	***	-	*574	***	-	*692	-	152	571	46
40 Royalties	*7164	8	-	***	-	-	***	-	*4258	-	-	275	2622
41 Net S-T cap gain less net LT loss	383	-	-	***	-	-	***	-	-	-	-	383	-
42 Net L-T cap gain less net ST loss	*44200	*878	-	***	-	-	***	-	-	*90	24	1367	41840
43 Net gain, noncapital assets	10039	*4945	-	***	*591	-	***	*407	1	*108	320	1218	2364
44 Dividends, domestic corporations	469173	-0	-	***	-	-	***	-	-	-	-0	40286	428887
45 Dividends, foreign corporations	23993	40	-	***	-	-	***	-	-	-	124	13131	10697
46 Other receipts	137052	*240	-	***	*-4140	*260	***	*-2202	*4406	*4568	10876	25164	82308
47 Total deductions	8823703	*122206	-	***	*127737	*88271	***	*155160	*345373	*219205	559805	1316555	5464851
48 Cost of sales and operations	5037236	*99524	-	***	*58362	*53042	***	*84425	*182961	*157789	380098	728003	3034305
49 Compensation of officers	126892	929	-	***	*1139	*1448	***	*15910	*13868	*5560	9647	16276	51593
50 Repairs	32557	*319	-	***	*430	*214	***	*1428	*667	*600	2182	1791	20974
51 Bad debts	6699	68	-	***	*42	*96	***	*123	*2565	*127	686	992	1293
52 Rent paid on business property	75756	*908	-	***	*943	*576	***	*3194	*139	*561	2476	6240	48088
53 Taxes paid	789769	*1057	-	***	*16743	*10034	***	*8049	*60260	*6487	38758	210584	415055
54 Interest paid	411675	*837	-	***	*6661	*2800	***	*4907	*4585	*10107	19178	67282	286117
55 Contributions or gifts	11809	13	-	***	-	-	***	-	*23	-	295	990	10485
56 Amortization	35527	348	-	***	*22	-	***	*32	*4303	*212	461	3676	26120
57 Depreciation	232908	*590	-	***	*6799	*2114	***	*11364	*12987	*15160	17456	39645	108618
58 Depletion	*1117	-	-	***	-	-	***	-	-	-	412	-	-
59 Advertising	586737	*5721	-	***	*2396	*1816	***	*1464	*11004	*5021	7049	43317	501666
60 Pension, prof sh, stock, annuity	20631	701	-	***	*1151	-	***	*1228	*2011	*294	1803	5020	8104
61 Employee benefit programs	144459	582	-	***	*1552	-	***	*1658	*1921	*4020	4171	1867	125131
62 Net loss, noncapital assets	6736	-	-	***	-	-	***	-	*1987	*93	5	3568	662
63 Other deductions	1303194	*10608	-	***	*31497	*16132	***	*21378	*46091	*13175	75126	187303	826639
64 Total receipts less total deducts	912158	*-1285	-	***	*-24448	*5690	***	*11793	*52375	*24437	43803	198430	577319
65 Const taxable inc frm rel frn corps	4625	-	-	***	-	-	***	-	-	-	-	29	4596
66 Net income (less deficit), total	916035	*-1285	-	***	*-24448	*5690	***	*11793	*52324	*24437	43580	198024	581876
67 Net income, total	999763	3219	-	***	*1001	*5690	***	*25733	*53453	*25182	44413	214489	581876
68 Deficit, total	83728	*4503	-	***	*25450	-	***	*13940	*1129	*745	832	16465	-
69 Net income (less def), Form 1120-A	*1001	-	-	***	*1001	-	***	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	***	-	-	***	-	-	-	-	-	-
71 Net income (less def), Form 1120S	112750	-	-	***	*-24202	*3860	***	*24097	*28823	*18498	19803	49554	-
72 Statutory special deductions, total	484289	40	-	***	-	-	***	*1636	*1144	*6684	1324	41105	428915
73 Net operating loss deduction	*62826	-	-	***	-	-	***	*1636	*1144	*6684	1323	-	48598
74 Dividends received deduction	421463	40	-	***	-	-	***	-	-	-	-0	41105	380317
75 Public utility div paid deduction	-	-	-	***	-	-	***	-	-	-	-	-	-
76 Income subject to tax	388194	3179	-	***	*1001	*1830	***	*74	*23486	*85	23286	123829	178276
77 Income tax before credits, total	139000	1082	-	***	*150	*275	***	*26	*8133	*829	8009	43923	65303
78 Regular tax	134467	1081	-	***	*150	*275	***	*26	*8114	*30	7954	43243	62326
79 Personal holding company tax	-	-	-	***	-	-	***	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	***	-	-	***	-	-	-	-	-	-
81 Alternative minumum tax	*3331	-	-	***	-	-	***	-	-	*109	30	610	2582
82 Environmental tax	511	1	-	***	-	-	***	-	*19	-	25	70	396
83 Foreign tax credit	486	-	-	***	-	-	***	-	-	-	-	2	484
84 U.S. Possessions tax credit	27829	-	-	***	-	-	***	-	4502	-	-	23327	-
85 Orphan drug credit	-	-	-	***	-	-	***	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	***	-	-	***	-	-	-	-	-	-
87 General business credit	8	-	-	***	-	-	***	-	-	-	-	8	-
88 Prior year minumum tax credit	245	-	-	***	-	-	***	-	-	-	245	-	-
89 Income tax after credits, total	110432	1082	-	***	*150	*275	***	*26	*3631	*829	7764	20587	64819

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bottled soft drinks, and flavorings

MINOR INDUSTRY 2089
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	689	***	-	***	*62	*80	***	*53	106	34	15	21	12
2 Total assets	109792383	***	-	***	*20754	*48254	***	*398482	1656895	1139389	1060102	3311782	101400905
3 Cash	822538	***	-	***	*2140	*4367	***	*21259	192259	56471	67279	151233	266382
4 Notes and accounts receivable	56620964	***	-	-	*9867	*5391	***	*77010	297188	217883	194077	467321	55223454
5 Less: Allowance for bad debts	150746	***	-	-	-	-	***	*91	4542	6487	1409	7125	130291
6 Inventories	2648140	***	-	-	*4067	*13042	***	*62104	240410	154212	77468	269608	1707466
7 Investments in govt. obligations, Total	*41314	***	-	-	-	-	***	-	*3562	-	34425	-	3326
8 Tax-exempt securities	*5350	***	-	-	-	-	***	-	*410	-	-	-	-
9 Other current assets	983668	***	-	-	*518	*171	***	*24510	56262	39442	27381	49192	766837
10 Loans to stockholders	34476	***	-	-	*839	*356	***	*4729	*7214	*2640	4002	2134	-
11 Mortgage and real estate loans	*7513	***	-	-	-	-	***	-	*4714	-	-	-	2799
12 Other investments	23413026	***	-	-	-	*6613	***	*14990	109426	82767	96144	249677	22774758
13 Depreciable assets	23562816	***	-	-	*4800	*35434	***	*345294	1472081	920053	725320	1360233	17952448
14 Less: Accumulated depreciation	11731226	***	-	-	*1498	*23168	***	*150136	959929	599349	437426	718253	8325882
15 Depletable assets	2338	***	-	-	-	-	***	-	-	-	2338	-	-
16 Less: Accumulated depletion	250	***	-	-	-	-	***	-	-	-	250	-	-
17 Land	1575493	***	-	-	-	*407	***	*18886	45140	46198	38686	86952	1305432
18 Intangible assets (Amortizable)	12103980	***	-	-	*28	-	***	*7090	190932	225084	266170	1488382	9873424
19 Less: Accumulated amortization	1727525	***	-	-	*7	-	***	*2739	59552	*53409	59834	249700	1292986
20 Other assets	1580516	***	-	-	-	*5641	***	*-24425	61320	53885	25730	162127	1273738
21 Total liabilities	109792383	***	-	***	*20754	*48254	***	*398482	1656895	1139389	1060102	3311782	101400905
22 Accounts payable	54903686	***	-	***	-	*3849	***	*40123	218227	142261	77528	306548	54033618
23 Mort, notes, and bonds under 1 yr	8662716	***	-	-	*412	*27	***	*62613	133466	75780	48289	184913	8083921
24 Other current liabilities	6575062	***	-	***	*343	*587	***	*27984	97116	140487	71031	181725	6038693
25 Loans from stockholders	149484	***	-	-	-	*31	***	*4989	*19189	*7253	10542	379	95337
26 Mort, notes, bonds, 1 yr or more	18849692	***	-	-	*1122	*1554	***	*64267	348563	341196	348648	1989008	15654940
27 Other liabilities	2784514	***	-	-	-	*-0	***	*2384	46464	20018	20418	152817	2538795
28 Net worth	17867229	***	-	***	*18877	*42207	***	*196121	793871	412393	483646	496392	14955599
29 Capital stock	1597579	***	-	***	*166	*2411	***	*1023	78608	56285	2585	116758	1304311
30 Paid-in or capital surplus	12479352	***	-	***	*5863	*165	***	*4768	141154	97063	46601	513484	11645107
31 Retained earnings, appropriated	349625	***	-	-	-	-	***	-	-	-	-	-	349625
32 Retained earnings, unappropriate	9504790	***	-	***	-	*45938	***	*99947	187608	160596	140622	-103918	8790632
33 Retained earnings (S Corp)	1187023	***	-	-	*12848	-	***	*90447	440523	*112037	298357	-	-
34 Less: Cost of treasury stock	7251141	***	-	-	-	*6307	***	*65	*54022	*13588	4519	29932	7134077
35 Total receipts	64823853	***	-	***	*41018	*125922	***	*859690	4530322	2563336	1895229	4221520	47469839
36 Business receipts	58664210	***	-	***	*24378	*125415	***	*853568	4437496	2539344	1850210	4086533	41712192
37 Interest	599958	***	-	***	-	*97	***	*1616	4154	*2975	1690	14289	539340
38 Interest on govt. obligations, State and local	1299	***	-	-	-	-	***	-	*532	*462	4	177	43
39 Rents	283515	***	-	-	-	-	***	*958	*4740	*552	870	4089	269671
40 Royalties	1414623	***	-	-	-	-	***	*779	-	*676	-	13661	1398000
41 Net S-T cap gain less net LT loss	*22558	***	-	-	-	-	***	-	*19336	*965	-	1267	990
42 Net L-T cap gain less net ST loss	224846	***	-	***	-	-	***	-	*2319	*9	319	31014	175738
43 Net gain, noncapital assets	41007	***	-	***	-	-	***	*541	1135	1431	2169	3364	18433
44 Dividends, domestic corporations	12893	***	-	-	-	*4	***	*2	*302	*468	1101	2215	7607
45 Dividends, foreign corporations	*916024	***	-	-	-	-	***	-	-	*2191	-	3940	909893
46 Other receipts	2642919	***	-	***	*16641	*406	***	*2227	60309	14265	38867	60970	2437931
47 Total deductions	60316768	***	-	***	*25265	*126497	***	*838386	4332178	2474911	1809470	4130546	44288504
48 Cost of sales and operations	31961194	***	-	***	*8189	*99827	***	*533755	3319599	1628218	1147552	2619280	21154048
49 Compensation of officers	309036	***	-	-	*3061	*4251	***	*31394	45344	16421	21049	23455	65345
50 Repairs	480889	***	-	***	*209	*254	***	*7917	28364	26815	24348	35975	339538
51 Bad debts	76639	***	-	***	-	*41	***	*1016	3122	4372	1953	4717	55834
52 Rent paid on business property	652555	***	-	***	*1472	*4379	***	*9478	16219	11064	20123	36071	530690
53 Taxes paid	1264741	***	-	***	*995	*2996	***	*21790	65976	44746	45779	79105	951912
54 Interest paid	2278950	***	-	***	*68	*208	***	*8298	38509	35060	34923	209968	1934627
55 Contributions or gifts	64803	***	-	-	-	-	***	*1338	1283	*561	1117	1361	58059
56 Amortization	491111	***	-	-	*6	-	***	*1947	16549	9194	20163	80788	359742
57 Depreciation	1925980	***	-	***	*373	*1422	***	*21795	95685	57783	54772	108231	1521285
58 Depletion	654	***	-	-	-	-	***	-	-	-	654	-	-
59 Advertising	3582195	***	-	-	*902	*2162	***	*7728	145188	247366	57374	117934	2949636
60 Pension, prof sh, stock, annuity	150775	***	-	-	-	*406	***	*3815	11452	6510	6645	10609	104510
61 Employee benefit programs	983593	***	-	***	-	-	***	*16347	36219	37505	49222	68672	751902
62 Net loss, noncapital assets	6100	***	-	-	-	-	***	-	*1027	*68	302	2605	134
63 Other deductions	16087551	***	-	***	*9989	*10550	***	*171767	507643	349228	323495	731777	13511241
64 Total receipts less total deducts	4507085	***	-	***	*15754	*-575	***	*21305	198144	88425	85759	90973	3181335
65 Const taxable inc frm rel frn corps	*688002	***	-	-	-	-	***	-	-	*1180	-	2367	684456
66 Net income (less deficit), total	5193788	***	-	***	*15754	*-575	***	*21305	197612	89143	85755	93163	3865747
67 Net income, total	5397955	***	-	***	*15754	*53	***	*25627	216830	105542	92140	159159	3956599
68 Deficit, total	204167	***	-	-	-	*629	***	*4322	*19218	*16399	6385	65996	90851
69 Net income (less def), Form 1120-A	-	***	-	-	-	-	***	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	-	-	-	-	***	-	-	-	-	-	-
71 Net income (less def), Form 1120S	282424	***	-	-	*15754	-	***	*8556	84320	*39522	56666	-	-
72 Statutory special deductions, total	257957	***	-	***	-	*3	***	*364	*27809	*327	890	24587	187500
73 Net operating loss deduction	245646	***	-	***	-	-	***	*363	*27597	-	10	23037	178999
74 Dividends received deduction	12310	***	-	-	-	*3	***	*1	*211	*327	880	1551	8501
75 Public utility div paid deduction	-	***	-	-	-	-	***	-	-	-	-	-	-
76 Income subject to tax	4850081	***	-	-	-	*53	***	*12384	104701	*65692	31775	134573	3769099
77 Income tax before credits, total	1715121	***	-	***	-	*8	***	*4342	37136	*22421	10833	46899	1338481
78 Regular tax	1693477	***	-	-	-	*8	***	*4303	35699	*22335	10803	46449	1319161
79 Personal holding company tax	-	***	-	-	-	-	***	-	-	-	-	-	-
80 Recapture of investment credit	*411	***	-	-	-	-	***	-	*411	-	-	-	-
81 Alternative minumum tax	15314	***	-	***	-	-	***	*39	*976	-	-	270	13770
82 Environmental tax	5889	***	-	***	-	-	***	-	49	*57	29	179	5549
83 Foreign tax credit	*593782	***	-	-	-	-	***	-	-	*1558	-	3924	588300
84 U.S. Possessions tax credit	520340	***	-	-	-	-	***	-	4913	-	-	-	272380
85 Orphan drug credit	-	***	-	-	-	-	***	-	-	-	-	-	-
86 Nonconventional source fuel credit	514	***	-	-	-	-	***	-	-	-	514	-	-
87 General business credit	2078	***	-	-	-	-	***	*680	*464	*359	68	430	72
88 Prior year minumum tax credit	3647	***	-	-	-	-	***	-	*1410	*99	-	1771	-
89 Income tax after credits, total	594759	***	-	***	-	*8	***	*3662	30348	*20404	10251	40774	477729

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Other food and kindred products

MINOR INDUSTRY 2096
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5605	576	*1979	*980	*581	441	622	155	135	64	34	26	13
2 Total assets	60096339	-	*83497	*146540	*221740	337705	1426234	1201794	1970280	2207414	2471178	3996470	46033487
3 Cash	1451821	-	*10681	*31139	*36647	*25948	84424	144124	105337	109177	111630	346181	446533
4 Notes and accounts receivable	8456572	-	*16356	*19882	*51509	*123929	281243	236082	353921	378956	497200	543428	5954066
5 Less: Allowance for bad debts	185294	-	-	-	-	*828	*681	*3419	5512	8256	13045	16858	136694
6 Inventories	7700472	-	*16025	*9242	*37794	97954	214574	258714	348428	586726	488339	602869	5039807
7 Investments in govt. obligations, Total	1354062	-	-	-	-	-	*93	*14723	*32944	-	-	11525	1294778
8 Tax-exempt securities	*5048	-	-	-	-	-	-	*1320	*1566	1384	-	778	-
9 Other current assets	2196882	-	*1660	*13139	*2834	*4754	52012	37490	76785	53356	61350	172756	1720747
10 Loans to stockholders	310120	-	*1724	*6609	*432	-	*97263	-	*9813	*442	8832	5926	179079
11 Mortgage and real estate loans	*275873	-	-	-	-	*3524	*1511	*115	*5086	-	607	48	264982
12 Other investments	14443684	-	-	-	*219	*12340	47250	*47545	129124	73793	38933	297420	13797061
13 Depreciable assets	25541661	-	*103822	*83542	*224460	*185977	1306898	779523	1389761	1475227	1733188	2369444	15889819
14 Less: Accumulated depreciation	11552597	-	*78962	*41260	*150122	*122122	713740	370849	616829	682923	773096	1058194	6944502
15 Depletable assets	*5045	-	*5045	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	713668	-	-	*7860	*10867	*14501	19235	*18745	59452	41664	96992	111872	332481
18 Intangible assets (Amortizable)	6593132	-	*14715	*19706	-	*31802	*20649	*10009	50178	175466	187676	465980	5616950
19 Less: Accumulated amortization	1115072	-	*11379	*5908	-	*22022	*2159	*5170	13509	43724	34505	72231	904465
20 Other assets	3901261	-	*3809	*2591	*7100	*-18054	17664	32841	43737	46125	67078	215526	3482845
21 Total liabilities	60096339	-	*83497	*146540	*221740	337705	1426234	1201794	1970280	2207414	2471178	3996470	46033487
22 Accounts payable	4605822	-	*13131	*20979	*35893	143931	267543	221992	238233	284509	201521	294542	2883548
23 Mort, notes, and bonds under 1 yr	6912750	-	*248	*24459	*6918	*17740	197133	221566	199725	205885	467994	451248	5119835
24 Other current liabilities	6101250	-	*3490	*4671	*7805	*6496	75892	51711	116528	164069	161832	330066	5178690
25 Loans from stockholders	2644507	-	*47998	*15117	*1765	*36767	*126731	*75038	*42059	*33807	1020	124859	2139346
26 Mort, notes, bonds, 1 yr or more	12461838	-	*39245	*36546	*12541	*23798	272913	193376	485387	484107	545773	735197	9632955
27 Other liabilities	5189573	-	*69925	*3532	*3866	*3765	*17494	*58162	49260	-7832	96649	159452	4735301
28 Net worth	22180599	-	*-90540	*41236	*152951	105208	468528	379948	839089	1042870	996389	1901107	16343813
29 Capital stock	6315673	-	*92849	*142809	*25170	*101197	114028	110491	131650	223837	170914	502705	4700025
30 Paid-in or capital surplus	9402188	-	*114217	*7262	*21555	*15470	90368	62233	199467	261110	301569	492975	7835963
31 Retained earnings, appropriated	*9568	-	-	*18	-	-	-	-	-	-	-	-	9550
32 Retained earnings, unappropriate	6447400	-	*-68912	*-116375	*67548	*8371	88143	74929	360002	341313	430664	916698	4345018
33 Retained earnings (S Corp)	772984	-	*-228694	*7723	*38679	*2688	196672	*143808	204332	289576	118199	-	-
34 Less: Cost of treasury stock	767215	-	-	*201	-	*22519	*20683	*11513	*56363	*72966	24956	11271	546744
35 Total receipts	70767356	454741	*289529	*301280	*694986	1287503	3238074	2840560	3583136	4084064	4195417	5548627	44249439
36 Business receipts	68651880	433277	*287816	*300866	*685635	1269153	3196762	2830946	3518955	4053591	4134153	5374868	42565860
37 Interest	762292	*1493	-	*60	*235	*663	6031	3500	6305	5976	16634	34442	686954
38 Interest on govt. obligations, State and local	5298	-	-	-	-	-	*3	*219	*400	*681	706	3277	13
39 Rents	86154	*1400	-	-	*1676	-	*2081	*197	*4955	2207	1159	5553	66926
40 Royalties	253068	-	-	-	-	-	-	-	*668	*9544	298	16198	226360
41 Net S-T cap gain less net LT loss	*2588	-	-	-	-	-	*17	-	*9	-	524	1372	666
42 Net L-T cap gain less net ST loss	39300	391	-	-	*58	*4271	*686	*23	*1115	*308	1220	1550	29679
43 Net gain, noncapital assets	45473	*17090	*1713	*349	*5145	*6576	*1348	*291	*470	1107	461	4350	6572
44 Dividends, domestic corporations	34268	-	-	-	-	*173	*184	-	*222	*220	835	5634	27001
45 Dividends, foreign corporations	163712	-	-	-	-	-	-	-	*668	23	1958	8273	152790
46 Other receipts	723323	*1090	-	*5	*2237	*6668	30962	5386	49369	10408	37468	93112	486619
47 Total deductions	68977263	430415	*310947	*318273	*652634	1271917	3197833	2822917	3417771	3939914	4080128	5449837	43084677
48 Cost of sales and operations	49441636	280697	*133369	*198627	*442754	950981	2358044	2034382	2606325	2803808	3122885	3947919	30561844
49 Compensation of officers	587880	*4443	*598	*19205	*25627	*32614	109731	80928	53052	49325	28039	44075	140243
50 Repairs	560166	2452	*5237	*3812	*7493	*7764	17044	4705	16593	25532	12071	30782	426682
51 Bad debts	99860	*420	*726	*180	*433	*858	8058	10146	3155	11019	6156	21840	36869
52 Rent paid on business property	630673	6367	*27944	*6266	*21872	*10651	32108	21895	11912	19703	21484	37225	413244
53 Taxes paid	940069	7351	*7142	*6129	*20417	*23264	63096	42282	63758	62878	48230	88554	506969
54 Interest paid	1640871	9159	*4178	*815	*2387	*3780	36443	31638	40104	67067	66056	86522	1292721
55 Contributions or gifts	44560	*24	-	*8	*66	*25	*599	*220	2109	1091	1811	2885	35723
56 Amortization	173887	*897	*2362	*1992	*2	*5244	6479	2657	5251	12380	18432	35509	82681
57 Depreciation	1913223	13245	*14952	*6552	*16325	*15868	102076	72089	106506	116066	133793	168063	1147687
58 Depletion	8	-	-	-	-	-	-	-	-	-	5	2	1
59 Advertising	1757643	16157	*4891	*4551	*5396	*10416	24334	100162	26378	124845	118898	77348	1244267
60 Pension, prof sh, stock, annuity	215683	*649	-	-	*727	*4761	7669	4525	12556	12003	11365	21600	139828
61 Employee benefit programs	699490	*3320	*40	*322	*5018	*12046	22323	25423	36659	33662	34334	91671	434672
62 Net loss, noncapital assets	110895	*20	-	*3965	-	*979	*74	*1966	1935	*2733	1543	1286	96394
63 Other deductions	10160718	85215	*109507	*65849	*104116	192665	409756	389899	431476	597801	455024	794557	6524852
64 Total receipts less total deducts	1790093	24326	*-21417	*-16993	*42352	15587	40240	17642	165365	144150	115289	98790	1164763
65 Const taxable inc frm rel frn corps	207401	-	-	-	-	-	-	-	-	-	-	1559	205841
66 Net income (less deficit), total	1992196	24326	*-21417	*-16993	*42352	15587	40237	17424	164965	143469	114583	97073	1370591
67 Net income, total	2432120	*35826	*5196	*3932	*44000	*29064	111657	69466	203216	176831	145691	146988	1460254
68 Deficit, total	439924	*11500	*26613	*20924	*1648	*13477	71420	*52043	38251	*33362	31108	49915	89663
69 Net income (less def), Form 1120-A	*-2952	-	*-2952	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2450	*-2450	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	286911	*26396	*-12001	*-2094	*24189	*3180	55431	*20785	42191	88478	40356	-	-
72 Statutory special deductions, total	233330	-	-	*2297	*5985	*13185	*5596	*2108	*3273	*380	17790	23342	159376
73 Net operating loss deduction	87327	-	-	*2297	*5985	*13047	*5467	*2108	*2449	*242	15512	13328	26893
74 Dividends received deduction	146004	-	-	-	-	*139	*129	-	*824	*138	2278	10014	132483
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1843044	*9429	-	*69	*12178	*3676	37851	*43691	138802	78988	87626	129792	1300943
77 Income tax before credits, total	656166	*3329	-	*10	*2847	*806	12817	*15201	47629	27277	33086	46936	466227
78 Regular tax	636752	*3288	-	*10	*2847	*551	11535	*14733	47193	26813	30147	44727	454907
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*75	-	-	-	-	-	-	-	-	*75	-	-	-
81 Alternative minumum tax	16784	*41	-	-	-	*249	*1282	*462	*392	*340	2830	2042	9146
82 Environmental tax	2555	-0	-	-	-	*6	*-0	*6	*44	*49	109	166	2174
83 Foreign tax credit	98134	-	-	-	-	-	20	-	*59	-	-	945	97110
84 U.S. Possessions tax credit	*18125	3197	-	-	-	-	1426	629	-	2170	4305	6399	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	10167	-	-	-	-	*47	*164	-	*2304	*335	37	947	6334
88 Prior year minumum tax credit	14040	-	-	-	-	-	-	*1368	*782	*237	37	59	11556
89 Income tax after credits, total	515700	*132	-	*10	*2847	*760	11208	*13204	44484	24534	28707	38586	351227

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10 RETURNS WITH AND WITHOUT NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	56	***	-	-	-	***	-	-	-	**	4	**	7
2 Total assets	204378063	***	-	-	-	***	-	-	-	**	469985	**	203846984
3 Cash	230833	***	-	-	-	***	-	-	-	**	24993	**	202904
4 Notes and accounts receivable	52425077	***	-	-	-	***	-	-	-	**	175304	**	52242435
5 Less: Allowance for bad debts	144844	***	-	-	-	***	-	-	-	**	6491	**	138138
6 Inventories	8718114	***	-	-	-	***	-	-	-	**	79922	**	8607066
7 Investments in govt. obligations, Total	173173	***	-	-	-	***	-	-	-	-	-	-	173173
8 Tax-exempt securities	648043	***	-	-	-	***	-	-	-	-	-	-	648043
9 Other current assets	5190301	***	-	-	-	***	-	-	-	**	51913	**	5135486
10 Loans to stockholders	43891	***	-	-	-	***	-	-	-	**	1672	**	42144
11 Mortgage and real estate loans	590348	***	-	-	-	***	-	-	-	-	13	-	590335
12 Other investments	83378925	***	-	-	-	***	-	-	-	**	509	**	83372705
13 Depreciable assets	20632961	***	-	-	-	***	-	-	-	**	207901	**	20408979
14 Less: Accumulated depreciation	9045868	***	-	-	-	***	-	-	-	**	78105	**	8959060
15 Depletable assets	-	***	-	-	-	***	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	***	-	-	-	***	-	-	-	-	-	-	-
17 Land	575986	***	-	-	-	***	-	-	-	**	1954	**	573685
18 Intangible assets (Amortizable)	41162485	***	-	-	-	***	-	-	-	-	47689	**	41114796
19 Less: Accumulated amortization	5395723	***	-	-	-	***	-	-	-	-	23726	**	5371997
20 Other assets	5194361	***	-	-	-	***	-	-	-	**	-13562	**	5204428
21 Total liabilities	204378063	***	-	-	-	***	-	-	-	**	469985	**	203846984
22 Accounts payable	26448486	***	-	-	-	***	-	-	-	**	127143	**	26311409
23 Mort, notes, and bonds under 1 yr	*8578461	***	-	-	-	***	-	-	-	**	15646	**	8561851
24 Other current liabilities	11082530	***	-	-	-	***	-	-	-	**	109158	**	10968864
25 Loans from stockholders	13143818	***	-	-	-	***	-	-	-	-	-	-	13143818
26 Mort, notes, bonds, 1 yr or more	52521182	***	-	-	-	***	-	-	-	**	451780	**	52068012
27 Other liabilities	19870612	***	-	-	-	***	-	-	-	**	71361	**	19799150
28 Net worth	72732974	***	-	-	-	***	-	-	-	**	-305104	**	72993881
29 Capital stock	5934558	***	-	-	-	***	-	-	-	**	2055	**	5932111
30 Paid-in or capital surplus	55872976	***	-	-	-	***	-	-	-	**	145685	**	55723416
31 Retained earnings, appropriated	131436	***	-	-	-	***	-	-	-	-	-	-	131436
32 Retained earnings, unappropriate	15852790	***	-	-	-	***	-	-	-	-	-416998	**	16245996
33 Retained earnings (S Corp)	16139	***	-	-	-	***	-	-	-	**	-	-	-
34 Less: Cost of treasury stock	5074924	***	-	-	-	***	-	-	-	-	35846	**	5039078
35 Total receipts	77170810	***	-	-	-	***	-	-	-	**	1037739	**	75846144
36 Business receipts	69480651	***	-	-	-	***	-	-	-	**	997380	**	68204984
37 Interest	3616219	***	-	-	-	***	-	-	-	-	12450	**	3602790
38 Interest on govt. obligations, State and local	6538	***	-	-	-	***	-	-	-	-	251	-	6287
39 Rents	1049888	***	-	-	-	***	-	-	-	-	604	**	1049284
40 Royalties	670555	***	-	-	-	***	-	-	-	-	11585	**	651881
41 Net S-T cap gain less net LT loss	25462	***	-	-	-	***	-	-	-	-	-	-	25462
42 Net L-T cap gain less net ST loss	194405	***	-	-	-	***	-	-	-	-	-	-	194405
43 Net gain, noncapital assets	188262	***	-	-	-	***	-	-	-	-	1225	**	187037
44 Dividends, domestic corporations	37754	***	-	-	-	***	-	-	-	-	1410	**	36344
45 Dividends, foreign corporations	958568	***	-	-	-	***	-	-	-	-	4309	**	954259
46 Other receipts	942507	***	-	-	-	***	-	-	-	**	8524	**	933411
47 Total deductions	72051823	***	-	-	-	***	-	-	-	**	1018443	**	70767912
48 Cost of sales and operations	31340331	***	-	-	-	***	-	-	-	**	282723	**	30909440
49 Compensation of officers	217758	***	-	-	-	***	-	-	-	**	6457	**	209516
50 Repairs	181064	***	-	-	-	***	-	-	-	**	4891	**	174665
51 Bad debts	53523	***	-	-	-	***	-	-	-	**	6731	**	44320
52 Rent paid on business property	485714	***	-	-	-	***	-	-	-	**	8531	**	475761
53 Taxes paid	7604101	***	-	-	-	***	-	-	-	**	204522	**	7358856
54 Interest paid	6476421	***	-	-	-	***	-	-	-	**	70079	**	6402975
55 Contributions or gifts	193814	***	-	-	-	***	-	-	-	-	109	**	193632
56 Amortization	637274	***	-	-	-	***	-	-	-	**	11724	**	625516
57 Depreciation	2500817	***	-	-	-	***	-	-	-	**	16047	**	2481668
58 Depletion	22742	***	-	-	-	***	-	-	-	-	-	-	22742
59 Advertising	5680933	***	-	-	-	***	-	-	-	**	21961	**	5648577
60 Pension, prof sh, stock, annuity	412066	***	-	-	-	***	-	-	-	-	344	-	410648
61 Employee benefit programs	1053905	***	-	-	-	***	-	-	-	**	8938	**	1042323
62 Net loss, noncapital assets	99	***	-	-	-	***	-	-	-	**	-	-	93
63 Other deductions	15191260	***	-	-	-	***	-	-	-	**	375385	**	14767181
64 Total receipts less total deducts	5118987	***	-	-	-	***	-	-	-	**	19296	**	5078232
65 Const taxable inc frm rel frn corps	424474	***	-	-	-	***	-	-	-	-	-	-	424474
66 Net income (less deficit), total	5536923	***	-	-	-	***	-	-	-	**	19045	**	5496419
67 Net income, total	5611533	***	-	-	-	***	-	-	-	**	93655	**	5496419
68 Deficit, total	74610	***	-	-	-	***	-	-	-	-	74610	**	-
69 Net income (less def), Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	13911	***	-	-	-	***	-	-	-	**	-	-	-
72 Statutory special deductions, total	449566	***	-	-	-	***	-	-	-	-	1130	**	448436
73 Net operating loss deduction	109199	***	-	-	-	***	-	-	-	-	-	-	109199
74 Dividends received deduction	340367	***	-	-	-	***	-	-	-	-	1130	**	339237
75 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
76 Income subject to tax	5149185	***	-	-	-	***	-	-	-	-	93655	**	5047983
77 Income tax before credits, total	1809351	***	-	-	-	***	-	-	-	**	32604	**	1774243
78 Regular tax	1800964	***	-	-	-	***	-	-	-	-	32587	**	1765942
79 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
80 Recapture of investment credit	3	***	-	-	-	***	-	-	-	-	-	-	3
81 Alternative minumum tax	799	***	-	-	-	***	-	-	-	-	-	-	799
82 Environmental tax	7525	***	-	-	-	***	-	-	-	-	18	**	7499
83 Foreign tax credit	341841	***	-	-	-	***	-	-	-	-	-	-	341841
84 U.S. Possessions tax credit	27300	***	-	-	-	***	-	-	-	-	27300	**	-
85 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	7910	***	-	-	-	***	-	-	-	-	-	-	7910
87 General business credit	7622	***	-	-	-	***	-	-	-	-	-	-	7622
88 Prior year minumum tax credit	25909	***	-	-	-	***	-	-	-	-	-	-	25909
89 Income tax after credits, total	1398768	***	-	-	-	***	-	-	-	**	5305	**	1390960

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products

MAJOR GROUP 11
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5587	288	*1486	*383	963	478	1264	282	235	76	52	46	33
2 Total assets	48371056	-	*43802	*67406	302349	338579	2847762	1963222	3880557	2808608	3718266	7230368	25170136
3 Cash	1427160	-	*7861	*7012	30388	*18946	288849	133712	205118	141515	142152	253132	198475
4 Notes and accounts receivable	9907414	-	*10143	*27327	113138	147201	780024	422137	872100	703090	812655	1561550	4458050
5 Less: Allowance for bad debts	231218	-	-	-	-	*386	5162	4224	21701	13669	17968	52912	115196
6 Inventories	9629066	-	*5658	*9368	59258	*83294	598471	496525	1038266	719100	931508	1656700	4030918
7 Investments in govt. obligations, Total	804540	-	-	-	-	-	*5764	*9500	*28206	*13621	-	5740	741709
8 Tax-exempt securities	156856	-	-	-	-	-	-	-	*89873	*29137	13056	1171	23619
9 Other current assets	1446140	-	*312	*426	18893	*8386	85806	85387	151691	86317	142550	233612	632761
10 Loans to stockholders	347510	-	-	-	*8878	*1871	40629	*14844	*7532	*2462	2525	5981	262788
11 Mortgage and real estate loans	*14425	-	-	-	-	-	*473	-	*3169	*235	-	10518	31
12 Other investments	5122935	-	-	-	*13752	*2348	164088	46709	113654	102947	115062	670438	3893936
13 Depreciable assets	31985288	-	*68931	*36191	194588	*181425	1981748	1498718	2825933	1925866	2503436	4788736	15979714
14 Less: Accumulated depreciation	16613344	-	*54242	*13230	143190	*116254	1190868	781977	1558404	1032081	1168046	2329811	8225241
15 Depletable assets	*21442	-	*6468	-	-	-	-	-	-	206	12714	-	2054
16 Less: Accumulated depletion	*11029	-	*1679	-	-	-	-	-	-	-	9350	-	-
17 Land	444966	-	-	-	-	*6161	21613	13657	39587	38719	22908	52618	249703
18 Intangible assets (Amortizable)	1952419	-	*236	-	*13529	*5486	8514	10384	22814	75593	130555	311983	1373325
19 Less: Accumulated amortization	803980	-	*94	-	*7043	*549	3826	*3260	5794	15940	35301	85512	646660
20 Other assets	2770467	-	*208	*312	*159	*650	71639	21111	68512	31491	119810	146426	2310149
21 Total liabilities	48371056	-	*43802	*67406	302349	338579	2847762	1963222	3880557	2808608	3718266	7230368	25170136
22 Accounts payable	5036505	-	*27347	*19331	76720	87710	596654	293559	564057	357767	345675	766895	1900790
23 Mort, notes, and bonds under 1 yr	3378518	-	*290	*5362	*27973	*24479	323525	305146	488071	332762	264384	692125	914401
24 Other current liabilities	3552271	-	*18161	*2789	45326	*47933	148267	118968	296009	154128	252012	491573	1977106
25 Loans from stockholders	990064	-	*25764	*6055	*163068	*37044	230063	*24343	75512	*18129	54996	68704	286388
26 Mort, notes, bonds, 1 yr or more	13382744	-	*5979	*5741	*16835	*69599	253804	432924	640069	698209	1140586	1699849	8419149
27 Other liabilities	2784654	-	-	-	*3245	*-0	64468	48723	114854	86368	130941	285914	2050140
28 Net worth	19246299	-	*-33738	*28129	-30818	71814	1230980	739559	1701985	1161245	1529673	3225309	9622163
29 Capital stock	2209146	-	*8433	*3056	12067	26996	178507	78524	334025	215855	229200	288172	834313
30 Paid-in or capital surplus	7300077	-	*62404	*3832	*9122	*37540	153232	158829	279540	200722	558633	759543	5076680
31 Retained earnings, appropriated	63055	-	-	-	-	-	-	-	-	-	-	19845	43210
32 Retained earnings, unappropriate	7222609	-	*-60087	*15124	*36073	*49929	359175	199520	457101	323322	254663	1898249	3689541
33 Retained earnings (S Corp)	3069535	-	*-43475	*6117	*-79477	*-21842	582964	368140	656526	464838	566731	323051	245962
34 Less: Cost of treasury stock	618123	-	*1014	-	*8602	*20809	42898	65453	25208	*43492	79554	63551	267543
35 Total receipts	69219016	311044	*276338	*201240	1155877	1197560	7299231	3804228	7219486	4496549	5611431	10556705	27089327
36 Business receipts	67986870	278235	*273911	*200398	1154136	1196237	7233345	3764021	7167479	4425981	5551730	10347297	26394099
37 Interest	245314	*158	-	-	*238	*204	5279	1311	8859	4243	23417	37851	163753
38 Interest on govt. obligations, State and local	12739	-	-	-	*31	-	*4226	*248	*709	*1701	1066	3081	1677
39 Rents	102073	*20	-	-	-	-	*2687	*668	*1725	*1439	3529	2180	89825
40 Royalties	45648	55	-	-	-	-	-	*136	*1388	*7763	195	3038	33073
41 Net S-T cap gain less net LT loss	*1352	-	-	-	-	-	-	-	*192	*2	110	1017	30
42 Net L-T cap gain less net ST loss	72739	*11	-	-	-	*39	*595	*1872	*891	*5761	307	18073	45190
43 Net gain, noncapital assets	185053	*6977	*1808	*735	*517	*124	1971	*1722	9015	1269	3576	4814	152526
44 Dividends, domestic corporations	18536	-	-	-	-	-	*3738	*6	*128	*10693	380	2073	1519
45 Dividends, foreign corporations	34026	-	-	-	-	-	-	*934	-	*3784	4600	10969	13738
46 Other receipts	514666	*25588	*618	*107	*955	*956	47390	33310	29100	33913	22520	126312	193896
47 Total deductions	66704893	301968	*297079	*181063	1154655	1164549	7055112	3755150	6999950	4312406	5430310	10043343	26009308
48 Cost of sales and operations	50536065	*199439	*145148	*133951	766360	927170	5560338	2875557	5529071	3380718	4185585	7920099	18912628
49 Compensation of officers	990702	*4843	*47172	*10516	87820	*35013	226550	63681	151625	93755	63380	82420	123926
50 Repairs	283016	*1071	*1455	*5602	*1652	*10784	28628	8794	13810	14159	10027	44592	142441
51 Bad debts	230466	*2431	*6277	-	*5272	*1009	16425	26379	19183	9562	11782	32276	99871
52 Rent paid on business property	559366	*2801	*9438	*4887	*19925	*19338	55591	14383	35672	19166	36975	56179	285011
53 Taxes paid	1462220	4924	*8352	*4433	39622	28408	141931	74221	131224	98329	98632	200146	631999
54 Interest paid	1501061	*7913	*4000	*1764	*10549	*6383	59229	62124	102889	67501	129960	220094	828657
55 Contributions or gifts	32653	*4	*20	-	*472	*99	1054	*381	3496	1237	3946	5457	16487
56 Amortization	147092	*4739	*594	-	*634	*372	2728	5051	13792	9216	11741	26994	71231
57 Depreciation	2344190	*8195	*8535	*7000	17812	*17895	159092	103390	219220	141111	220989	374964	1065986
58 Depletion	389	-	-	-	-	-	-	-	-	-	-	-	389
59 Advertising	499852	*1899	*3641	*130	*7151	*2199	25123	18935	21581	17355	36137	47204	318498
60 Pension, prof sh, stock, annuity	329114	*385	*10804	-	*2888	-	16348	12387	16731	23159	29262	53146	164005
61 Employee benefit programs	875304	*4401	*2065	*218	*8699	*8630	82380	39808	95926	69556	62579	129597	371443
62 Net loss, noncapital assets	38116	*19598	-	-	*237	-	*3236	*56	3187	717	5771	2660	2653
63 Other deductions	6875287	39325	*49578	*12562	185564	107248	676457	450004	642543	366866	523544	847515	2974081
64 Total receipts less total deducts	2514122	9076	*-20741	*20177	1221	33011	244119	49078	219535	184143	181121	513362	1080020
65 Const taxable inc frm rel frn corps	27214	-	-	-	-	-	-	-	-	-	100	5049	22064
66 Net income (less deficit), total	2528597	9076	*-20741	*20177	1191	33011	239893	48830	218826	182442	180154	515330	1100407
67 Net income, total	3264093	*23517	*16415	*20177	32444	*37342	269960	139857	291432	222089	283945	571004	1355910
68 Deficit, total	735496	*14441	*37156	-	*31253	*4331	30067	91027	72606	*39647	103791	55674	255503
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-541	*-541	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	749325	*5149	*7534	*12580	*-9975	*4685	206181	59590	123828	83376	108848	48179	99351
72 Statutory special deductions, total	287026	*11713	-	*984	*3024	*4490	*5764	*13999	30383	*21071	29522	43318	122758
73 Net operating loss deduction	247468	*11713	-	*984	*3024	*4490	*3138	*13062	*30291	*9001	24608	35126	112032
74 Dividends received deduction	39559	-	-	-	-	-	*2627	*938	*93	*12070	4913	8192	10726
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2105145	*4527	*3064	*6613	*8272	*23836	45726	*40461	116556	113056	141293	467583	1134158
77 Income tax before credits, total	747739	*1788	*460	*1157	*1242	*7432	13038	14460	42558	39808	53316	165473	407007
78 Regular tax	723211	*1539	*460	*1157	*1242	*7157	13038	*13676	39566	38560	48395	162032	396390
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	21962	*240	-	-	-	*275	-	*784	2943	*1149	4739	2938	8895
82 Environmental tax	2565	*9	-	-	-	-	-	*1	*48	99	182	502	1723
83 Foreign tax credit	17231	-	-	-	-	-	*-0	*14	*24	21	40	2747	14386
84 U.S. Possessions tax credit	41139	-	-	-	-	-	201	593	1326	-	-	39019	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	14339	*17	-	-	-	-	*185	-	*2008	*674	965	2618	7873
88 Prior year minumum tax credit	21375	-	-	-	-	-	*291	*46	*1801	*1022	1225	1392	15598
89 Income tax after credits, total	653653	*1771	*460	*1157	*1242	*7432	12360	13807	37399	38092	51086	119698	369150

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1084	*8	*203	*169	*157	*104	262	*64	41	22	23	17	12
2 Total assets	16365044	-	*10846	*18022	*46667	*86112	607319	*451167	621819	782898	1639556	2850210	9250427
3 Cash	433716	-	*3508	*3051	*14212	*3891	62956	*31471	27580	24519	89199	123729	49600
4 Notes and accounts receivable	2982067	-	*2246	*441	*4723	*48629	206447	*109310	131877	209498	377228	500108	1391559
5 Less: Allowance for bad debts	54505	-	-	-	-	*386	*792	*162	*1972	*3967	8375	12478	26373
6 Inventories	2997755	-	*2048	*1051	*7850	*23586	128008	*33445	177165	216481	374577	670367	1363175
7 Investments in govt. obligations, Total	*752667	-	-	-	-	-	-	-	*26958	-	-	5740	719969
8 Tax-exempt securities	*11326	-	-	-	-	-	-	-	*1672	*7641	1945	69	-
9 Other current assets	467138	-	*312	-	*55	*858	16516	*22101	9879	43796	94058	61550	218012
10 Loans to stockholders	*270505	-	-	-	-	-	*5531	*1494	-	*850	-	-	262630
11 Mortgage and real estate loans	*12980	-	-	-	-	-	-	-	*2462	-	-	10518	-
12 Other investments	2191662	-	-	-	-	-	*24319	*9613	*13101	*14151	77431	230929	1822118
13 Depreciable assets	11657697	-	*7127	*15545	*32329	*57915	311099	*365056	478942	614366	1104073	2072563	6598681
14 Less: Accumulated depreciation	6559997	-	*4395	*2378	*16121	*48614	154400	*130554	271171	367633	593811	993712	3977208
15 Depletable assets	2260	-	-	-	-	-	-	-	-	206	-	-	2054
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	127719	-	-	-	-	-	*1296	*4311	*8562	4110	10073	23515	75853
18 Intangible assets (Amortizable)	404201	-	-	-	*4745	-	*7015	*1088	*1956	*9769	49523	131602	198503
19 Less: Accumulated amortization	89214	-	-	-	*1230	-	*2990	*325	*316	*1177	17212	29532	36432
20 Other assets	757068	-	-	*312	*104	*233	*2314	*4318	15125	*10288	80845	55243	588286
21 Total liabilities	16365044	-	*10846	*18022	*46667	*86112	607319	*451167	621819	782898	1639556	2850210	9250427
22 Accounts payable	1389161	-	*2168	*408	*3549	*19557	181358	*42226	59282	85939	125686	238254	630735
23 Mort, notes, and bonds under 1 yr	794727	-	*290	*2730	-	*1202	91758	*91746	77336	94455	91510	81255	262447
24 Other current liabilities	1285244	-	*4112	*765	*8601	*32125	42541	*22765	54245	49651	99439	198702	772297
25 Loans from stockholders	298265	-	-	-	*33325	*1074	*74506	*15002	*2907	*1488	17087	1051	151824
26 Mort, notes, bonds, 1 yr or more	4292690	-	-	*4001	-	*21202	*84991	*134932	77526	197798	481377	927360	2363502
27 Other liabilities	935521	-	-	-	-	-	*13910	*15771	*51925	*9061	75680	101523	667652
28 Net worth	7369435	-	*4276	*10118	*1192	*10952	118254	*128726	298599	344506	748778	1302065	4401970
29 Capital stock	741438	-	*1421	*169	*9887	*12196	50559	*46070	69900	80315	68435	80679	321809
30 Paid-in or capital surplus	1777898	-	-	*3832	*941	*7656	*14940	*27475	*39339	*9449	250389	268849	1155029
31 Retained earnings, appropriated	19281	-	-	-	-	-	-	-	-	-	-	18909	372
32 Retained earnings, unappropriate	4188649	-	*3869	-	-	*-1775	*-7500	*29153	112774	*98287	177906	825872	2950062
33 Retained earnings (S Corp)	799478	-	-	*6117	*-9636	*13685	*67678	*34218	*78119	*189036	276294	143968	-
34 Less: Cost of treasury stock	157309	-	*1014	-	-	*20809	*7423	*8189	*1533	*32581	24246	36213	25301
35 Total receipts	21856568	*100707	*54140	*55626	*176131	*370459	1513782	*868361	1046062	1338711	2568233	4007452	9756905
36 Business receipts	21432958	*98285	*54124	*55626	*176131	*370200	1508334	*856675	1032469	1321080	2523274	3940909	9495850
37 Interest	131961	*23	-	-	-	-	*413	*794	*1681	*1717	21452	8807	97073
38 Interest on govt. obligations, State and local	2743	-	-	-	-	-	*92	-	*83	*209	899	1398	62
39 Rents	17105	*20	-	-	-	-	-	-	*400	*186	2976	1280	12244
40 Royalties	19878	55	-	-	-	-	-	-	-	*12	182	128	19502
41 Net S-T cap gain less net LT loss	*688	-	-	-	-	-	-	-	-	*2	110	576	-
42 Net L-T cap gain less net ST loss	24559	-	-	-	-	-	*162	-	*319	*48	172	17792	6066
43 Net gain, noncapital assets	55871	1	-	-	-	-	*35	*1704	*4439	*531	2138	3755	43268
44 Dividends, domestic corporations	14758	-	-	-	-	-	*3483	*3	*10	*9011	258	1093	900
45 Dividends, foreign corporations	21551	-	-	-	-	-	-	-	-	*3465	897	7014	10175
46 Other receipts	134496	*2322	*16	-	-	*259	*1262	*9184	6662	2452	15875	24699	71765
47 Total deductions	20885084	*97640	*51076	*43047	*156727	*367924	1463075	*874419	998937	1278273	2413542	3796427	9343997
48 Cost of sales and operations	15590103	*71291	*33040	*26870	*68200	*324280	1096408	*685958	767123	968841	1837617	2983616	6726859
49 Compensation of officers	294535	*3288	*3663	*6226	*17651	*12010	66185	*16424	18725	30948	36346	32224	50844
50 Repairs	101045	66	*252	*309	-	*205	*3293	*3156	*2629	5384	4572	13404	67775
51 Bad debts	50776	*286	-	-	-	-	*559	*2605	*2649	*3023	5097	15516	21042
52 Rent paid on business property	132155	*498	*3044	*1108	*5545	*702	*7722	*3511	6818	*6053	15319	23755	58079
53 Taxes paid	463431	*1757	*1012	*2065	*5248	*12116	28798	*19454	21883	33935	48573	71990	216601
54 Interest paid	490336	*1016	*147	*755	*4	*191	18887	*15652	20660	24407	70202	101543	236872
55 Contributions or gifts	19513	*4	-	-	-	*67	*102	*28	*2067	*590	3188	1411	12056
56 Amortization	58807	*2096	-	-	*415	-	*2073	*2318	*221	*4709	4816	12782	29377
57 Depreciation	802850	*2506	*270	*2979	*6446	*3983	33374	*33293	33345	50904	93735	163497	378517
58 Depletion	389	-	-	-	-	-	-	-	-	-	-	-	389
59 Advertising	87165	*1063	*1923	*90	*660	*2	*1171	*127	*5073	1195	6293	11018	58550
60 Pension, prof sh, stock, annuity	162091	*139	-	-	-	-	*3916	*941	*3179	11304	20360	23762	98490
61 Employee benefit programs	307249	*751	-	-	-	*3707	*27021	*8276	*14950	19479	32647	61624	138795
62 Net loss, noncapital assets	4863	*31	-	-	-	-	*610	*43	*664	*5	630	1684	1197
63 Other deductions	2319777	*12847	*7725	*2646	*52559	*10660	172957	*82632	98953	117497	234146	278601	1248555
64 Total receipts less total deducts	971484	*3067	*3064	*12580	*19404	*2535	50706	*-6058	47125	60438	154691	211025	412908
65 Const taxable inc frm rel frn corps	9414	-	-	-	-	-	-	-	-	-	100	4819	4495
66 Net income (less deficit), total	978155	*3067	*3064	*12580	*19404	*2535	50615	*-6058	47043	60229	153892	214446	417340
67 Net income, total	1158820	*4527	*3064	*12580	*19404	*2535	*62267	*26284	47139	72773	181961	218436	507851
68 Deficit, total	180665	*1460	-	-	-	-	*11653	*32342	*97	*12544	28068	3990	90511
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	219318	-	-	*12580	*19404	*2039	*40581	*9909	*2925	*19218	84160	28504	-
72 Statutory special deductions, total	86141	-	-	-	-	*496	*2438	*4789	*15664	*19658	11728	21499	9870
73 Net operating loss deduction	60532	-	-	-	-	*496	-	*4787	*15658	*9001	10611	17311	2669
74 Dividends received deduction	25609	-	-	-	-	-	*2438	*2	*7	*10657	1118	4188	7200
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	842877	*4527	*3064	-	-	-	*10548	*10078	*28549	*32640	86103	169249	498119
77 Income tax before credits, total	300157	*1539	*460	-	-	-	*3363	*3518	*11328	*11447	31424	60493	176585
78 Regular tax	291274	*1539	*460	-	-	-	*3363	*3427	*9679	*11076	29479	58416	173835
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	1	-
81 Alternative minumum tax	7743	-	-	-	-	-	-	*91	*1628	*335	1837	1831	2019
82 Environmental tax	1139	-	-	-	-	-	-	-	*21	*36	107	245	730
83 Foreign tax credit	*5555	-	-	-	-	-	-	-	*24	-	40	2263	3229
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6504	*17	-	-	-	-	-	-	*291	371	127	1833	3865
88 Prior year minumum tax credit	6764	-	-	-	-	-	*173	-	*1454	-	92	632	4413
89 Income tax after credits, total	281334	*1522	*460	-	-	-	*3190	*3518	*9559	*11076	31166	55765	165078

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	795	*30	*10	-	*133	*147	288	97	68	*11	5	3	3
2 Total assets	5586997	-	*483	-	*33645	*90498	610614	637956	1052432	*446257	333858	468674	1912579
3 Cash	270667	-	*49	-	*75	*8872	48021	*64474	64104	*47341	1409	22815	13507
4 Notes and accounts receivable	1423539	-	*434	-	*8973	*18971	162327	117132	298934	*130133	64296	174602	447737
5 Less: Allowance for bad debts	24490	-	-	-	-	-	*90	*1373	4632	*5207	2782	2300	8107
6 Inventories	1383823	-	-	-	*7891	*28609	113255	*214130	255586	*75222	89629	105926	493574
7 Investments in govt. obligations, Total	*384	-	-	-	-	-	-	-	-	*384	-	-	-
8 Tax-exempt securities	*21512	-	-	-	-	-	-	-	*16	*21496	-	-	-
9 Other current assets	127461	-	-	-	*1018	*4986	*36223	*2594	38613	*5428	14885	4102	19613
10 Loans to stockholders	*29103	-	-	-	-	*1335	*21914	*4163	*1691	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	299052	-	-	-	*6618	*1919	*66966	*34554	37130	*63426	5044	262	83132
13 Depreciable assets	3795128	-	-	-	*59652	*49800	300298	486355	804778	*187250	180306	192174	1534516
14 Less: Accumulated depreciation	2006126	-	-	-	*53553	*24020	170138	293077	494552	*89988	82078	70205	728517
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	42890	-	-	-	-	-	*2239	*3216	13722	*6402	4011	1110	12190
18 Intangible assets (Amortizable)	127656	-	-	-	*8784	-	*314	*2293	*5398	*503	64687	10012	35665
19 Less: Accumulated amortization	27691	-	-	-	*5813	-	*207	*4	*2556	*264	13582	2356	2909
20 Other assets	124088	-	-	-	-	*26	*29491	*3497	34200	*4130	8033	32533	12178
21 Total liabilities	5586997	-	*483	-	*33645	*90498	610614	637956	1052432	*446257	333858	468674	1912579
22 Accounts payable	608452	-	-	-	*17062	*29411	114966	106785	142101	*65820	26016	40160	66131
23 Mort, notes, and bonds under 1 yr	483377	-	-	-	*9929	*9242	*111712	*117217	117630	*23399	18512	17379	58357
24 Other current liabilities	390734	-	*259	-	*4839	*3098	13949	*32593	95537	*19028	35031	24428	161973
25 Loans from stockholders	213010	-	-	-	*106329	*18628	*73641	*6424	*4710	*960	-	2318	-
26 Mort, notes, bonds, 1 yr or more	1125079	-	-	-	-	*5808	*34052	*75975	167675	*56802	111867	132240	540659
27 Other liabilities	203603	-	-	-	*3245	*-0	*18238	*15848	*20102	*12227	14437	4845	114661
28 Net worth	2562743	-	*224	-	*-107759	*24312	244057	283114	504678	*268022	127996	247303	970797
29 Capital stock	171530	-	*10	-	*687	*7057	24359	15932	7809	*5849	63439	1744	44643
30 Paid-in or capital surplus	395374	-	*62404	-	-	-	*5670	*12001	39517	*25596	77535	104616	68034
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1560792	-	*-62190	-	*68	*19153	*29918	*108562	226033	*164869	6923	140943	926513
33 Retained earnings (S Corp)	555209	-	-	-	*-108515	*-1898	190553	*158504	243427	*73138	-	-	-
34 Less: Cost of treasury stock	120162	-	-	-	-	-	*6443	*11885	*12109	*1430	19901	-	68393
35 Total receipts	8759615	*42146	*9323	-	*232242	*340170	1479524	1158444	2320410	*430636	520243	633230	1593246
36 Business receipts	8682775	*35100	*6989	-	*232131	*339966	1448055	1156882	2313056	*418911	518470	631032	1582182
37 Interest	8576	*16	-	-	*1	*204	*2139	*235	2238	*923	408	1037	1374
38 Interest on govt. obligations, State and local	*2351	-	-	-	-	-	*797	-	62	*1416	-	-	76
39 Rents	*6587	-	-	-	-	-	*259	-	*106	*1097	18	47	5059
40 Royalties	2465	-	-	-	-	-	-	-	-	26	5	74	2360
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*4688	-	-	-	-	-	*143	*134	-	*4404	-	1	5
43 Net gain, noncapital assets	14236	*6908	*1808	-	*40	-	*136	*18	1536	*16	23	106	3645
44 Dividends, domestic corporations	*1662	-	-	-	-	-	-	-	*97	*1552	-0	13	-
45 Dividends, foreign corporations	242	-	-	-	-	-	-	-	-	-	-	-	242
46 Other receipts	36032	*122	*525	-	*70	*-0	*27994	1176	3314	*2289	1320	921	-1698
47 Total deductions	8383241	*44719	*32275	-	*255580	*339104	1410643	1138968	2232900	*394287	530637	525632	1478495
48 Cost of sales and operations	6592729	*26537	*16031	-	*201745	*225289	1147384	951823	1781105	*303072	386460	430978	1122305
49 Compensation of officers	161575	*590	*294	-	*9472	*7685	*41124	*18766	61722	*6997	5797	3149	5978
50 Repairs	21430	*17	-	-	-	*1252	*12384	*724	2911	*1005	544	64	2529
51 Bad debts	28977	*1654	*6217	-	*2013	*678	*6272	*935	5463	*994	1036	501	3213
52 Rent paid on business property	72384	-	*423	-	*4149	*10907	*16314	*4728	8129	*3705	5442	5400	13187
53 Taxes paid	183136	*298	*41	-	*14076	*9563	25503	27322	44063	*8452	10300	12513	31005
54 Interest paid	128081	*1320	*2672	-	*265	*753	*11827	*19005	26075	*6188	16665	9624	33689
55 Contributions or gifts	3341	-	-	-	*324	*12	*129	*260	*494	*47	159	207	1709
56 Amortization	20541	*1931	*570	-	*219	-	*332	*131	9861	*168	3047	1180	3102
57 Depreciation	259427	*1274	*2038	-	*3029	*7125	29487	*29717	69285	*15321	18415	16210	67527
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	76403	*3	*11	-	*119	*240	*844	*737	4338	*8161	17817	4174	39960
60 Pension, prof sh, stock, annuity	19711	*243	-	-	-	-	*2001	*1592	5508	*693	998	1910	6766
61 Employee benefit programs	100631	*396	-	-	*530	*3126	*13902	*21236	33334	*4594	12110	4794	6609
62 Net loss, noncapital assets	1796	-	-	-	-	-	-	-	*238	*11	1547	-	-
63 Other deductions	713078	*10454	*3979	-	*19640	*72475	103140	61990	180374	*34880	50302	34928	140917
64 Total receipts less total deducts	376374	*-2573	*-22953	-	*-23338	*1066	68881	19476	87510	*36349	-10394	107598	114751
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	374022	*-2573	*-22953	-	*-23338	*1066	68084	19476	87448	*34933	-10394	107598	114675
67 Net income, total	507974	*7277	-	-	*-0	*5397	71444	*41035	95880	*36224	21077	114964	114675
68 Deficit, total	133951	*9850	*22953	-	*23339	*4331	*3359	*21560	*8432	*1292	31471	7365	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	131800	*7277	-	-	*-23339	*-4331	64554	*21477	57843	*8318	-	-	-
72 Statutory special deductions, total	*8973	-	-	-	-	*1966	-	-	*2473	*1087	3084	121	242
73 Net operating loss deduction	*7574	-	-	-	-	*1966	-	-	*2402	-	3084	121	-
74 Dividends received deduction	*1400	-	-	-	-	-	-	-	*71	*1087	-0	-	242
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	325361	-	-	-	*-0	*3431	*3530	*11996	*32315	*26820	17992	114843	114433
77 Income tax before credits, total	116205	-	-	-	*-0	*938	*759	*4117	*11810	*9517	6138	40165	42762
78 Regular tax	111962	-	-	-	*-0	*663	*759	*3997	*10987	*9261	6117	40161	40016
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*4032	-	-	-	-	*275	-	*120	*815	*229	-	-	2593
82 Environmental tax	212	-	-	-	-	-	-	-	*7	*27	20	4	153
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	39019	-	-	-	-	-	-	-	-	-	-	39019	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1408	-	-	-	-	-	-	-	*857	-	367	-	183
88 Prior year minumum tax credit	*890	-	-	-	-	-	-	*46	*219	-	533	91	-
89 Income tax after credits, total	74889	-	-	-	*-0	*938	*759	*4071	*10733	*9517	5237	1055	42579

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	3708	*250	*1273	*214	*674	*226	714	121	126	42	24	26	18
2	Total assets	26419015	-	*32473	*49383	*222037	*161969	1629828	874099	2206305	1579454	1744852	3911484	14007130
3	Cash	722776	-	*4304	*3961	*16101	*6183	177871	37766	113435	69654	51544	106588	135368
4	Notes and accounts receivable	5501809	-	*7463	*26886	*99442	*79601	411250	195694	441289	363460	371131	886840	2618753
5	Less: Allowance for bad debts	152223	-	-	-	-	-	4280	*2689	15097	4496	6811	38134	80717
6	Inventories	5247489	-	*3610	*8317	*43517	*31099	357208	248950	605514	427397	467301	880406	2174169
7	Investments in govt. obligations, Total	*51488	-	-	-	-	-	*5764	*9500	*1248	*13237	-	-	21740
8	Tax-exempt securities	*124018	-	-	-	-	-	-	-	*88185	-	11111	1102	23619
9	Other current assets	851541	-	-	*426	*17819	*2543	33066	60691	103200	37093	33606	167960	395136
10	Loans to stockholders	47902	-	-	-	*8878	*536	*13184	*9186	*5842	*1611	2525	5981	159
11	Mortgage and real estate loans	*1445	-	-	-	-	-	*473	-	*706	*235	-	-	31
12	Other investments	2632221	-	-	-	*7134	*429	72803	*2542	63423	25370	32586	439247	1988686
13	Depreciable assets	16532463	-	*61804	*20645	*102608	*73710	1370351	647307	1542213	1124250	1219057	2524000	7846517
14	Less: Accumulated depreciation	8047222	-	*49847	*10853	*73517	*43620	866330	358346	792681	574460	492158	1265894	3519517
15	Depletable assets	*19182	-	*6468	-	-	-	-	-	-	-	12714	-	-
16	Less: Accumulated depletion	*11029	-	*1679	-	-	-	-	-	-	-	9350	-	-
17	Land	274357	-	-	-	-	*6161	18078	6130	17303	28207	8824	27993	161660
18	Intangible assets (Amortizable)	1420562	-	*236	-	-	*5486	*1185	*7002	15461	65321	16346	170369	1139157
19	Less: Accumulated amortization	687075	-	*94	-	-	*549	*628	*2930	*2922	14499	4507	53624	607320
20	Other assets	1889312	-	*208	-	*55	*391	39833	13296	19187	17073	30931	58650	1709686
21	Total liabilities	26419015	-	*32473	*49383	*222037	*161969	1629828	874099	2206305	1579454	1744852	3911484	14007130
22	Accounts payable	3038892	-	*25179	*18922	*56109	*38743	300331	144548	362675	206007	193974	488480	1203924
23	Mort, notes, and bonds under 1 yr	2100414	-	-	*2632	*18044	*14035	120055	96183	293105	214909	154362	593491	593597
24	Other current liabilities	1876293	-	*13790	*2023	*31885	*12710	91777	63610	146228	85449	117542	268442	1042836
25	Loans from stockholders	478790	-	*25764	*6055	*23414	*17343	81915	*2917	67894	*15681	37909	65335	134563
26	Mort, notes, bonds, 1 yr or more	7964976	-	*5979	*1740	*16835	*42589	134761	222017	394868	443609	547342	640248	5514988
27	Other liabilities	1645530	-	-	-	*-0	-	32320	*17104	42827	65081	40824	179546	1267827
28	Net worth	9314121	-	*-38239	*18011	*75749	*36550	868668	327719	898708	548718	652899	1675941	4249396
29	Capital stock	1296178	-	*7002	*2887	*1493	*7743	103588	16522	256316	129691	97326	205749	467861
30	Paid-in or capital surplus	5126805	-	-	-	*8181	*29884	132622	119353	200684	165678	230709	386077	3853617
31	Retained earnings, appropriated	43775	-	-	-	-	-	-	-	-	-	-	936	42839
32	Retained earnings, unappropriate	1473168	-	*-1767	*15124	*36004	*32552	336757	*61805	118294	60166	69833	931433	-187034
33	Retained earnings (S Corp)	1714847	-	*-43475	-	*38673	*-33628	324732	*175418	334980	*202665	290436	179083	245962
34	Less: Cost of treasury stock	340652	-	-	-	*8602	-	*29031	*45379	*11566	*9481	35406	27338	173849
35	Total receipts	38602833	*168192	*212876	*145614	*747504	*486931	4305925	1777424	3853014	2727202	2522955	5916023	15739176
36	Business receipts	37871137	*144849	*212798	*144772	*745874	*486072	4276956	1750464	3821954	2685989	2509986	5775356	15316067
37	Interest	104778	*118	-	-	*237	-	2726	*282	4939	1603	1557	28007	65307
38	Interest on govt. obligations, State and local	7645	-	-	-	*31	-	*3337	*248	*564	75	167	1683	1539
39	Rents	78380	-	-	-	-	-	*2427	*668	*1219	*156	536	853	72522
40	Royalties	23305	-	-	-	-	-	-	*136	*1388	*7726	8	2837	11211
41	Net S-T cap gain less net LT loss	*663	-	-	-	-	-	-	-	*192	*-0	-	441	30
42	Net L-T cap gain less net ST loss	43492	*11	-	-	-	*39	*290	*1739	*572	*1309	135	280	39119
43	Net gain, noncapital assets	114946	*68	-	*735	*477	*124	*1800	-	3040	723	1416	953	105612
44	Dividends, domestic corporations	2116	-	-	-	-	-	*255	3	*21	*130	122	966	619
45	Dividends, foreign corporations	12233	-	-	-	-	-	-	*934	-	*319	3704	3955	3322
46	Other receipts	344137	*23145	*78	*107	*885	*697	18133	22950	19124	29172	5325	100692	123829
47	Total deductions	37436568	*159609	*213728	*138016	*742348	*457520	4181393	1741763	3768114	2639846	2486131	5721284	15186815
48	Cost of sales and operations	28353233	*101611	*96077	*107081	*496414	*377601	3316546	1237776	2980843	2108805	1961508	4505505	11063464
49	Compensation of officers	534592	*964	*43215	*4290	*60697	*15319	119241	28491	71179	55809	21237	47047	67104
50	Repairs	160540	*988	*1203	*5293	*1652	*9326	12951	4914	8271	7770	4912	31124	72137
51	Bad debts	150713	*491	*60	-	*3259	*331	9594	22838	11071	5545	5648	16259	75616
52	Rent paid on business property	354828	*2302	*5971	*3779	*10231	*7728	31555	*6144	20724	9408	16214	27025	213745
53	Taxes paid	815653	*2869	*7299	*2368	*20298	*6729	87630	27444	65278	55943	39759	115642	384393
54	Interest paid	882645	*5576	*1181	*1009	*10281	*5439	28516	27467	56154	36907	43093	108927	558097
55	Contributions or gifts	9799	-	*20	-	*148	*20	823	*93	935	*600	599	3839	2722
56	Amortization	67744	*711	*24	-	-	*372	*323	*2602	3710	4339	3879	13032	38753
57	Depreciation	1281913	*4416	*6228	*4021	*8338	*6787	96231	40379	116591	74886	108839	195256	619942
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	336284	*832	*1708	*39	*6373	*1957	23107	18071	12171	7999	12026	32013	219988
60	Pension, prof sh, stock, annuity	147312	*2	*10804	-	*2888	-	10431	*9854	8044	11162	7904	27474	58748
61	Employee benefit programs	467424	*3255	*2065	*218	*8169	*1797	41458	10296	47642	45484	17822	63179	226040
62	Net loss, noncapital assets	31457	*19568	-	-	*237	-	*2627	*13	*2285	*701	3594	976	1456
63	Other deductions	3842432	*16024	*37873	*9917	*113365	*24114	400360	305382	363217	214488	239097	533987	1584609
64	Total receipts less total deducts	1166265	*8582	*-852	*7597	*5156	*29410	124532	35661	84900	87356	36823	194739	552361
65	Const taxable inc frm rel frn corps	17800	-	-	-	-	-	-	-	-	-	-	230	17570
66	Net income (less deficit), total	1176420	*8582	*-852	*7597	*5126	*29410	121194	35413	84335	87280	36656	193286	568392
67	Net income, total	1597299	*11713	*13351	*7597	*13040	*29410	136249	72538	148413	113092	80908	237605	733384
68	Deficit, total	420879	*3131	*14203	-	*7914	-	*15055	*37125	64078	*25811	44252	44319	164992
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-541	*-541	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	398207	*-2128	*7534	-	*-6039	*6977	101045	*28204	63060	*55840	24688	19676	99351
72	Statutory special deductions, total	191912	*11713	-	*984	*3024	*2029	*3326	*9211	*12246	*326	14709	21698	112646
73	Net operating loss deduction	179362	*11713	-	*984	*3024	*2029	*3138	*8275	*12231	-	10914	17694	109362
74	Dividends received deduction	12550	-	-	-	-	-	*189	*936	*15	*326	3796	4004	3284
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	936907	-	-	*6613	*8271	*20405	31648	*18387	55691	53596	37197	183491	521606
77	Income tax before credits, total	331377	*249	-	*1157	*1242	*6494	8917	*6825	19420	18845	15754	64815	187659
78	Regular tax	319976	-	-	*1157	*1242	*6494	8917	*6252	18900	18223	12798	63455	182538
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	10187	*240	-	-	-	-	-	*573	*499	*585	2901	1107	4282
82	Environmental tax	1215	*9	-	-	-	-	-	*1	*20	*37	54	254	840
83	Foreign tax credit	11677	-	-	-	-	-	*-0	*14	-	21	-	485	11157
84	U.S. Possessions tax credit	2121	-	-	-	-	-	201	593	1326	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	6428	-	-	-	-	-	*185	-	*860	*303	471	785	3824
88	Prior year minumum tax credit	13722	-	-	-	-	-	*118	-	*127	*1022	600	669	11186
89	Income tax after credits, total	297430	*249	-	*1157	*1242	*6494	8411	*6219	17107	17499	14683	62878	161492

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products

MAJOR GROUP 12
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	17604	833	7275	3868	2112	1092	1587	361	288	93	46	33	17
2 Total assets	44963762	-	155138	683696	791888	808858	3397850	2507519	4585754	3187912	3298292	5573065	19973790
3 Cash	2014932	-	26021	125843	91827	65287	274634	207875	239843	144329	142779	308586	387909
4 Notes and accounts receivable	9333892	-	35386	147009	222744	177776	979036	711893	1311290	708880	834742	1186125	3019010
5 Less: Allowance for bad debts	314420	-	-	*3345	*1704	3119	19133	11729	22049	25128	47217	67521	113476
6 Inventories	12404072	-	28236	171436	206252	256776	1204259	1003700	1672814	1199414	1005666	1776417	3879102
7 Investments in govt. obligations, Total	75250	-	*5305	*540	-	*1424	*556	6	*11706	*25676	30037	-	-
8 Tax-exempt securities	*10139	-	-	-	-	-	1514	-	*4616	*1442	2566	-0	-
9 Other current assets	2445477	-	*3386	26797	55302	68767	277278	117286	298042	168914	201602	365373	862730
10 Loans to stockholders	238176	-	*7572	*21644	*23250	*5999	42397	*16708	42260	53096	21751	196	3304
11 Mortgage and real estate loans	39797	-	-	-	-	-	*10803	-	*15851	*4	6389	5449	1301
12 Other investments	7673455	-	-	*24097	*7586	*474	76394	137526	254340	152964	351105	321826	6347143
13 Depreciable assets	13195268	-	124985	482793	423535	389358	1136662	626914	1413830	1128753	920030	1596332	4952076
14 Less: Accumulated depreciation	6631597	-	74987	338067	253271	207689	696855	363863	853788	588152	422722	700940	2131265
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	285452	-	-	*11984	*4749	*3130	29625	11488	27429	24426	32586	26385	113650
18 Intangible assets (Amortizable)	2749202	-	*11577	*7463	*105	55164	57864	47096	129705	190656	123183	595704	1530684
19 Less: Accumulated amortization	660564	-	*3506	*1939	*105	14084	30256	28160	19190	100998	30112	57983	374231
20 Other assets	2105233	-	-8837	7441	11620	9595	53072	30779	59055	103635	125906	217116	1495850
21 Total liabilities	44963762	-	155138	683696	791888	808858	3397850	2507519	4585754	3187912	3298292	5573065	19973790
22 Accounts payable	5400300	-	35375	111253	134612	177320	778451	469778	789812	516424	352037	471266	1563970
23 Mort, notes, and bonds under 1 yr	5624332	-	*15674	*27461	99380	55641	617222	374167	600831	514987	522251	525316	2271403
24 Other current liabilities	4038822	-	54688	53271	83592	63271	344678	270977	349212	310360	243306	455038	1810429
25 Loans from stockholders	1531929	-	175519	164589	117106	142151	283351	144830	193259	52761	42357	99921	116084
26 Mort, notes, bonds, 1 yr or more	9022300	-	*80455	92442	81188	103173	316930	169789	555232	692500	698175	1435079	4797336
27 Other liabilities	1995324	-	*710	*17780	*3507	*73861	71547	51218	139299	44847	-2971	276932	1318593
28 Net worth	17350755	-	-207283	216899	272503	193441	985672	1026761	1958108	1056032	1443136	2309513	8095974
29 Capital stock	2649586	-	106242	116834	79943	55761	219428	72591	234209	163905	221266	176501	1202907
30 Paid-in or capital surplus	6613407	-	*19144	*24285	155365	*31005	466754	154918	116970	304422	420466	1109953	3810126
31 Retained earnings, appropriated	*9556	-	-	-	-	-	-	*1363	-	*8194	-	-	-
32 Retained earnings, unappropriate	6242820	-	-113280	9110	50276	98107	193769	369773	604272	258408	477344	719486	3575556
33 Retained earnings (S Corp)	3164436	-	-219360	*69935	32577	*15606	197270	479205	1172137	408036	392300	515592	101139
34 Less: Cost of treasury stock	1329050	-	*29	*3266	*45658	*7037	91548	51088	169480	86932	68239	212020	593754
35 Total receipts	76366926	508855	1164152	2383275	2475465	2456873	9647092	6593016	10202746	6563727	5373056	7794729	21203941
36 Business receipts	74387798	457385	1154880	2369453	2470492	2448993	9531174	6427117	10152550	6470186	5247067	7620769	20037730
37 Interest	308852	*286	*43	1799	644	1652	4551	5058	5873	8542	14232	16721	249452
38 Interest on govt. obligations, State and local	27949	-	-	-	6	-	*109	*5	2713	*3036	2127	579	19375
39 Rents	52659	*165	-	*1203	*195	-	*4885	*1661	2409	*818	5642	6158	29524
40 Royalties	470779	-	-	*40	-	*14	*4312	*710	*2527	*7855	5658	47390	402274
41 Net S-T cap gain less net LT loss	*5724	-	-	-	-	-	-	-	-	*1045	271	-	4407
42 Net L-T cap gain less net ST loss	73035	*2326	-	-	*837	-	*508	*3845	*517	*2094	21453	3994	37460
43 Net gain, noncapital assets	50630	*13565	*1874	*398	*73	-	*8290	1832	3907	8657	317	5553	6164
44 Dividends, domestic corporations	35751	-	-	*873	-	-	-	*135	*271	*854	16750	1823	15046
45 Dividends, foreign corporations	207525	-	-	-	-	-	-	6	-	*2330	5249	610	199330
46 Other receipts	746224	35128	*7355	9509	3218	6213	93263	152648	31979	58312	54289	91132	203178
47 Total deductions	73476800	517239	1259341	2368050	2507044	2475607	9547503	6417377	9945947	6314387	5084703	7289767	19749835
48 Cost of sales and operations	52800360	330001	577701	1474441	1727021	1773958	7151507	4853601	7617131	4862361	3763004	5033794	13635839
49 Compensation of officers	1883433	19250	58864	158659	128689	119345	385162	227435	382603	133963	73734	110638	85090
50 Repairs	260554	959	8325	10125	12175	10255	24757	9569	18618	11998	14371	35022	104379
51 Bad debts	242869	*13561	*14785	3215	15133	5355	41512	17551	31615	17894	14150	23619	44477
52 Rent paid on business property	1091590	9763	81984	92118	55530	57567	125381	58799	92033	51539	46751	90518	329605
53 Taxes paid	1751412	31752	50529	98357	78133	58636	228736	128395	186587	137771	92728	157810	501979
54 Interest paid	1336918	9280	7336	12963	20764	19892	99806	81692	120987	133523	86993	148870	594812
55 Contributions or gifts	39050	*9	-	*147	*227	*377	1069	1212	1740	2181	1798	3576	26713
56 Amortization	140701	*2164	*883	*980	*18	*2879	6721	11743	9524	18697	4187	18340	64567
57 Depreciation	1093272	10001	19025	35557	30536	44682	85580	49818	98129	81328	70760	136023	431833
58 Depletion	*5	-	-	-	-	*2	-	*3	-	-	-	-	-
59 Advertising	1277411	3838	13092	14282	5769	7352	46239	77313	80839	48508	88805	192431	698943
60 Pension, prof sh, stock, annuity	261705	*418	*1544	-	*9780	*2034	14728	16475	40016	13594	16660	48391	98066
61 Employee benefit programs	866127	5807	*3664	*16807	17749	14591	94513	64369	91446	92381	65459	133288	266052
62 Net loss, noncapital assets	37785	138	-	-	*897	*1516	4146	*1707	6539	*792	2765	13322	5962
63 Other deductions	10393608	80298	421609	450400	404622	357164	1237644	817696	1168139	707858	742537	1144123	2861518
64 Total receipts less total deducts	2890126	-8384	-95189	15225	-31579	-18734	99589	175639	256799	249340	288353	504962	1454105
65 Const taxable inc frm rel frn corps	228775	-	-	-	-	-	-	-	-	*5527	986	175	222087
66 Net income (less deficit), total	3090952	-8384	-95189	15225	-31585	-18734	99480	175635	254086	251831	287212	504558	1656818
67 Net income, total	4175008	*50895	36601	58948	34063	44280	239618	244777	354717	362185	320477	535931	1892517
68 Deficit, total	1084056	59280	131790	43723	65648	63014	140138	69142	100631	110354	33265	31373	235700
69 Net income (less def), Form 1120-A	*-14915	-	*-10062	*-4853	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-2076	-2076	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	873411	*-8533	-42204	*37694	-9059	*-3794	92610	125652	167146	174657	75927	247096	16219
72 Statutory special deductions, total	177944	*23584	*11087	*7747	*12972	*1891	*16629	*577	*9639	17093	42477	22168	12080
73 Net operating loss deduction	147173	*23584	*11087	*7136	*12972	*1891	*16629	*515	*9460	*16470	26715	20647	67
74 Dividends received deduction	30770	-	-	*611	-	-	-	*62	*179	*623	15762	1521	12013
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2787051	*2167	*2064	*14117	*10418	17437	56273	70687	132459	163476	187068	266666	1864220
77 Income tax before credits, total	965649	*670	*309	*2533	*1810	3344	16551	23786	46212	56428	65197	94603	654205
78 Regular tax	957652	*670	*309	*2533	*1810	3344	16007	23562	44961	56017	63977	92785	651676
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4964	-	-	-	-	-	*544	*224	*1236	*318	1011	1491	140
82 Environmental tax	3029	-	-	-	-	-	-	-	*11	93	209	327	2389
83 Foreign tax credit	201504	-	-	-	-	-	*62	-	*64	*1827	384	2794	196374
84 U.S. Possessions tax credit	43727	-	-	-	4	419	2449	*1457	*12691	21442	5266	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6027	-	-	-	-	-	*14	*85	*251	*17	72	480	5109
88 Prior year minumum tax credit	1303	-	-	-	-	*6	-	1	*32	*61	290	490	425
89 Income tax after credits, total	713087	*670	*309	*2533	*1806	2919	14027	22244	33174	33081	59186	90839	452298

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Men's and boy's clothing

MINOR INDUSTRY 2315
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1609	*160	*867	*198	*82	*53	*96	53	49	18	10	12	9
2	Total assets	19976714	-	*1661	*37114	*21548	*33992	*258054	386503	793720	635032	702137	2061619	15045333
3	Cash	583130	-	*429	*4208	*506	*537	*5300	55210	60006	56044	27871	152119	220901
4	Notes and accounts receivable	2973402	-	-	*3186	*2122	*3442	*44297	72214	283454	151441	201480	518065	1693703
5	Less: Allowance for bad debts	124505	-	-	-	-	-	*63	*1803	10108	*3434	7735	19872	81490
6	Inventories	4464897	-	*468	*7265	*600	*11070	*87666	160061	260445	224670	284947	803623	2624081
7	Investments in govt. obligations, Total	670	-	-	-	-	-	-	6	-	-	664	-	-
8	Tax-exempt securities	*2579	-	-	-	-	-	-	-	*2579	-	-	-0	-
9	Other current assets	942707	-	-	-	-	*700	*29302	22725	66552	13091	27429	122916	659993
10	Loans to stockholders	82307	-	-	*406	-	-	*28641	*237	*3598	*49229	-	196	1
11	Mortgage and real estate loans	*7272	-	-	-	-	-	-	-	*879	*4	6389	-	-
12	Other investments	5885373	-	-	-	-	*87	*19501	*22093	*20266	*4786	50022	76755	5691864
13	Depreciable assets	5603347	-	*2412	*21447	*29633	*49705	*145429	97976	227749	240352	221928	653886	3912830
14	Less: Accumulated depreciation	2567014	-	*2235	*376	*11970	*31815	*111290	58854	147929	134744	125833	340601	1601369
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	117068	-	-	*715	*668	-	*5448	*1169	*5722	*4800	7073	8440	83035
18	Intangible assets (Amortizable)	1065599	-	*685	-	-	-	*150	*14856	*22522	*24939	1557	36970	963921
19	Less: Accumulated amortization	291229	-	*294	-	-	-	*2	*6970	*6593	*8889	-	12093	256387
20	Other assets	1231111	-	*196	*265	*-11	267	*3676	7585	4577	*12746	6344	61217	1134250
21	Total liabilities	19976714	-	*1661	*37114	*21548	*33992	*258054	386503	793720	635032	702137	2061619	15045333
22	Accounts payable	1248927	-	-	*780	*4430	*1005	*25087	78466	130189	98392	75389	181381	653809
23	Mort, notes, and bonds under 1 yr	2669226	-	-	-	*6561	*2480	*34040	63575	81604	*58592	289787	217670	1914919
24	Other current liabilities	1775184	-	*28964	*2173	*129	*575	*34559	32078	59825	54078	50042	217848	1294912
25	Loans from stockholders	193849	-	*26781	*7216	*15	88	*4690	*19715	*13411	*5848	-	-	116084
26	Mort, notes, bonds, 1 yr or more	4364269	-	-	*18875	*15334	*3300	*57585	*34823	*80547	*110183	93511	224925	3725186
27	Other liabilities	955142	-	*-5	-	-	-	-	*9005	*44952	*7023	-88464	123704	858926
28	Net worth	8770116	-	*-54080	*8071	*-4922	*26545	*102092	148840	383192	300915	281873	1096092	6481497
29	Capital stock	1004496	-	*30221	*119	*400	*278	*5201	3653	55769	26613	67383	27702	787157
30	Paid-in or capital surplus	3452508	-	-	*131	*1508	*520	*79228	*5405	*-30384	*17363	106572	152036	3120128
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Retained earnings, unappropriate	4008885	-	*-2075	*-843	*-9538	*26171	*31616	*120628	278765	*72225	68300	701843	2721793
33	Retained earnings (S Corp)	696451	-	*-82225	*8664	*2708	-	*-12126	*30275	*134949	*190511	54868	267688	101139
34	Less: Cost of treasury stock	392224	-	-	-	*-0	*425	*1826	*11122	*55906	5797	15251	53177	248720
35	Total receipts	23855435	-	*12278	*21334	*80867	*81276	*386242	1108470	1848503	1158840	1251332	3295471	14610820
36	Business receipts	22749090	-	*10928	*21325	*80784	*80900	*385971	1099182	1838114	1148477	1240525	3223528	13619358
37	Interest	250869	-	-	-	-	-	*1	*1068	1650	*367	6223	10007	231552
38	Interest on govt. obligations, State and local	5675	-	-	-	-	-	-	-	*97	*2195	1269	576	1538
39	Rents	34269	-	-	-	-	-	-	-	*777	*407	863	5265	26957
40	Royalties	379705	-	-	-	-	-	-	-	*2245	*256	45	15169	361990
41	Net S-T cap gain less net LT loss	682	-	-	-	-	-	-	-	-	-	18	-	664
42	Net L-T cap gain less net ST loss	*7280	-	-	-	-	-	-	-	-	*579	73	31	6597
43	Net gain, noncapital assets	9120	-	*1350	-	-	-	-	*359	*259	*622	165	916	5448
44	Dividends, domestic corporations	*17094	-	-	-	-	-	-	-	*249	-	57	1763	15024
45	Dividends, foreign corporations	183619	-	-	-	-	-	-	-	-	-	3263	110	180246
46	Other receipts	218032	-	-	*10	*83	*377	*271	*7861	5113	5937	-1170	38105	161446
47	Total deductions	22201127	*8286	*23134	*13038	*90820	*80451	*377617	1108702	1796959	1091214	1219652	3107613	13283640
48	Cost of sales and operations	15673843	-	*10089	*2715	*73907	*61887	*279816	839627	1419392	854066	927112	2241544	8963689
49	Compensation of officers	223913	-	*124	*1136	*6096	*2571	*8941	*30895	51470	23725	9934	35547	53473
50	Repairs	116112	-	*31	*7	-	*1474	*188	*1522	3337	*2061	2878	17250	87364
51	Bad debts	65309	*7818	-	-	*315	-	*731	*4520	7297	*665	4018	6682	33263
52	Rent paid on business property	291133	-	*5813	*349	*1	*3340	*3378	7814	14623	7582	8301	29628	210303
53	Taxes paid	571128	*125	*3136	*1293	*2018	*2471	*10214	23927	39877	22696	23654	79011	362706
54	Interest paid	542914	-	*28	*396	*1497	*474	*8466	12397	14848	14787	19885	44151	425985
55	Contributions or gifts	23258	-	-	-	-	*9	*28	*276	*345	*518	467	1083	20531
56	Amortization	51221	-	-	-	*9	-	*26	*284	1549	*576	328	2288	46162
57	Depreciation	484266	-	*1912	*628	*3879	*2064	*3558	8962	16969	20524	14230	55027	356514
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	677749	-	*5	*16	*8	*66	*2096	*5646	11705	*12750	13439	84915	547102
60	Pension, prof sh, stock, annuity	136878	-	-	-	-	-	*2113	*3086	10259	*4066	5664	34682	77009
61	Employee benefit programs	326369	-	-	*233	*55	-	*1245	*20922	25892	24369	10263	59899	183491
62	Net loss, noncapital assets	11402	-	-	-	*32	-	*272	*1013	*5752	-	361	100	3871
63	Other deductions	3005631	*342	*1995	*6265	*3005	*6095	*56545	147811	173644	102830	179117	415806	1912176
64	Total receipts less total deducts	1654307	*-8286	*-10856	*8296	*-9953	*826	*8625	-232	51544	67626	31679	187858	1327180
65	Const taxable inc frm rel frn corps	210691	-	-	-	-	-	-	-	-	-	380	175	210137
66	Net income (less deficit), total	1859324	*-8286	*-10856	*8296	*-9953	*826	*8625	-232	51447	65431	30790	187457	1535779
67	Net income, total	2049608	-	*174	*8693	-	*3053	*8626	*23811	84177	82876	50046	187457	1600695
68	Deficit, total	190284	*8286	*11030	*397	*9953	*2227	*1	*24043	*32730	*17445	19257	-	64915
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	123067	*-8286	*-11030	*8693	*-467	-	*7578	*5234	*31655	*49115	-13265	37621	16219
72	Statutory special deductions, total	15123	-	*174	-	-	-	-	-	*930	*266	219	1521	12013
73	Net operating loss deduction	*1386	-	*174	-	-	-	-	-	*767	*266	179	-	-
74	Dividends received deduction	*13737	-	-	-	-	-	-	-	*163	-	40	1521	12013
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1858310	-	-	-	-	*3053	*1049	*7349	48996	*29001	48084	148316	1572463
77	Income tax before credits, total	649887	-	-	-	-	*690	*276	*2461	16727	*9877	16482	51785	551588
78	Regular tax	647574	-	-	-	-	*690	*276	*2461	16711	*9861	16435	51578	549562
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	*44	-	-	-	-	-	-	-	*5	-	3	37	-
82	Environmental tax	2268	-	-	-	-	-	-	-	*11	*16	44	171	2027
83	Foreign tax credit	191899	-	-	-	-	-	-	-	*64	-	-	643	191193
84	U.S. Possessions tax credit	12293	-	-	-	-	393	164	1057	3998	3550	3132	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	4518	-	-	-	-	-	-	-	*15	-	7	379	4116
88	Prior year minumum tax credit	*687	-	-	-	-	-	-	-	*11	-	-	251	425
89	Income tax after credits, total	440490	-	-	-	-	*297	*113	*1404	*12639	*6327	13343	50512	355855

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	4862	*240	1823	*788	724	324	643	146	112	34	16	8	4
2 Total assets	11553303	-	53757	*138741	278822	223396	1410548	1029668	1746098	1182374	1197926	1113036	3178937
3 Cash	673683	-	*6317	*27733	35414	*13458	122809	71403	75975	26853	44111	100899	148710
4 Notes and accounts receivable	3160870	-	*2859	*33090	72583	*41221	415637	326506	495981	251863	268871	234049	1018211
5 Less: Allowance for bad debts	84881	-	-	-	-	*1220	7575	3711	6448	5432	11025	32975	16496
6 Inventories	4080307	-	*17965	*25916	*81802	*110666	589144	387339	714280	519845	361527	468996	802827
7 Investments in govt. obligations, Total	*1424	-	-	-	-	*1424	-	-	-	-	-	-	-
8 Tax-exempt securities	*1442	-	-	-	-	-	-	-	-	*1442	-	-	-
9 Other current assets	844746	-	*2742	*16442	22508	*32130	153856	78620	125171	113037	137203	46686	116350
10 Loans to stockholders	62344	-	*4984	*18725	*13180	*339	*8142	*9515	*4965	*2323	172	-	-
11 Mortgage and real estate loans	*17551	-	-	-	-	-	-	-	*10835	-	-	5449	1267
12 Other investments	877716	-	-	-	*1715	*177	*10798	39426	133967	62607	143346	21216	464465
13 Depreciable assets	2661200	-	*48040	*52720	138921	*35030	269036	233690	384057	315290	210229	345672	628518
14 Less: Accumulated depreciation	1476431	-	*27861	*36722	93375	*15416	184916	139194	240900	172501	82645	170185	312717
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	74692	-	-	-	*4082	*2303	*9085	*8207	4125	11436	8018	9810	17626
18 Intangible assets (Amortizable)	257943	-	*2370	*263	*13	*149	21567	*21716	*30349	83068	22523	34097	41828
19 Less: Accumulated amortization	107943	-	*2176	*172	*13	*46	16675	*16859	*5295	*61235	2222	3252	-
20 Other assets	508641	-	*-1483	*745	*1993	*3181	19639	13010	19037	33777	97820	52575	268348
21 Total liabilities	11553303	-	53757	*138741	278822	223396	1410548	1029668	1746098	1182374	1197926	1113036	3178937
22 Accounts payable	2413222	-	*15141	*26540	*42000	*67045	442869	215817	387264	195370	114774	110596	795805
23 Mort, notes, and bonds under 1 yr	1051264	-	-	*3046	*16838	*8444	216417	99688	185304	259323	141129	90878	30198
24 Other current liabilities	1138036	-	*7966	*25491	*31724	*22114	156274	140233	126331	129860	69988	56178	371877
25 Loans from stockholders	566380	-	*29610	*12519	*49106	*40758	119882	*56993	125359	*20554	11677	99921	-
26 Mort, notes, bonds, 1 yr or more	1864611	-	*37891	*12309	*22009	*11608	62553	77319	137761	249041	313647	484642	455830
27 Other liabilities	477362	-	*2357	*14027	*1688	*8494	*15567	*5432	21818	10913	33575	25840	337651
28 Net worth	4042429	-	-39209	*44809	115457	64933	396986	434185	762262	317313	513136	244981	1187576
29 Capital stock	603339	-	*41002	*38576	14171	18758	75600	19894	20309	32034	89654	54217	199123
30 Paid-in or capital surplus	1076390	-	*596	*1214	*125874	*22651	289249	*38470	35134	148964	92728	142066	179445
31 Retained earnings, appropriated	*9490	-	-	-	-	-	-	*1363	-	*8127	-	-	-
32 Retained earnings, unappropriate	1685642	-	*-52664	*5249	*18204	*33044	-39852	177709	275008	28685	143659	-47063	1143665
33 Retained earnings (S Corp)	1414345	-	*-28143	*-229	*-36854	*-2909	115198	225693	510642	*165223	217818	247905	-
34 Less: Cost of treasury stock	746776	-	-	-	*5938	*6612	*43209	*28944	*78831	*65719	30723	152143	334656
35 Total receipts	26994829	*72698	336339	*606329	967321	1070642	5150663	3031593	4258598	2827364	1900182	2208199	4564902
36 Business receipts	26513028	*47684	*329543	*600912	966607	*1066052	5110679	2910238	4239495	2767307	1854134	2130752	4489626
37 Interest	31901	*25	-	*650	*93	*1031	1522	*2133	2623	*5414	3561	2020	12830
38 Interest on govt. obligations, State and local	21515	-	-	-	6	-	*1	*5	*2479	*385	805	-	17834
39 Rents	6195	-	-	-	-	-	*2007	*1465	*810	125	209	135	1444
40 Royalties	41205	-	-	-	-	*14	*3935	-	*282	*563	4238	23138	9034
41 Net S-T cap gain less net LT loss	*4788	-	-	-	-	-	-	-	-	*1045	-	-	3743
42 Net L-T cap gain less net ST loss	12512	-	-	-	-	-	*79	*3845	*513	*1488	2321	3903	363
43 Net gain, noncapital assets	11011	-	*231	-	*2	-	*5804	*874	*155	*364	59	3523	-
44 Dividends, domestic corporations	*2802	-	-	-	-	-	-	1	*2	*565	2233	-	-
45 Dividends, foreign corporations	*21420	-	-	-	-	-	-	6	-	*2330	-	-	19084
46 Other receipts	328452	*24989	*6565	*4767	*613	*3546	26636	113026	12240	47778	32622	44728	10943
47 Total deductions	26275336	*74535	376288	*606461	992409	1077846	5137361	2961283	4173238	2720667	1827721	1955029	4372498
48 Cost of sales and operations	19523724	*43947	*166290	*432771	718092	*849232	3922968	2184066	3174513	2097563	1308717	1272864	3352700
49 Compensation of officers	825172	*834	*29209	*29731	*36033	*27708	164968	122732	219566	75057	41900	53664	23770
50 Repairs	53281	*201	*3475	*2331	*3575	*719	6764	4835	4650	3252	4683	10187	8609
51 Bad debts	66373	*3066	*1621	*60	*1651	*2510	21250	6957	8586	5566	4705	3882	6518
52 Rent paid on business property	410603	*1793	*47365	*18325	*14840	*22804	75040	34400	38900	23142	23794	41097	69103
53 Taxes paid	568476	*1621	*17303	*21555	36801	19355	136151	67051	61075	54999	30325	40309	81931
54 Interest paid	354976	*1397	*2286	*2520	*5125	9450	45469	34083	49231	64123	28795	45896	66602
55 Contributions or gifts	8156	-	-	*12	*12	*1	365	*756	507	*660	484	309	5049
56 Amortization	44833	-	*76	*11	-	*21	*3681	*8501	*5045	6913	2478	6273	11833
57 Depreciation	205270	*308	*6020	*5184	9761	*3811	19795	18569	25749	21082	17424	31619	45949
58 Depletion	*2	-	-	-	-	*2	-	-	-	-	-	-	-
59 Advertising	294111	*120	*961	*612	*1255	*3590	21457	25263	33027	17578	46441	49370	94437
60 Pension, prof sh, stock, annuity	60346	-	-	-	-	*638	*2970	*5922	20594	3699	4709	8603	13209
61 Employee benefit programs	257139	*1436	*175	*14707	*9584	*2345	43399	19445	29664	17501	15963	31057	71862
62 Net loss, noncapital assets	4974	138	-	-	-	*1420	*1048	-	*272	*630	774	3	690
63 Other deductions	3597902	*19673	101506	*78643	155681	134237	672036	428703	501859	328901	296530	359897	520236
64 Total receipts less total deducts	719493	*-1836	-39949	*-132	-25088	-7204	13302	70309	85360	106698	72460	253170	192403
65 Const taxable inc frm rel frn corps	*12531	-	-	-	-	-	-	-	-	*996	55	-	11480
66 Net income (less deficit), total	710510	*-1836	-39949	*-132	-25094	-7204	13301	70305	82881	107309	71711	253170	186049
67 Net income, total	1103903	*16674	*7569	*12495	*7735	*16799	85590	100046	106450	141562	79941	256372	272671
68 Deficit, total	393393	*18510	*47518	*12627	*32830	*24003	72289	*29741	*23569	*34252	8230	3202	86622
69 Net income (less def), Form 1120-A	*-4007	-	*-4007	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-2076	-2076	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	400507	-	*-22166	*7254	*-4998	*-3683	7066	26932	62071	*73580	44973	209476	-
72 Statutory special deductions, total	59007	*16674	*6398	*1043	*3862	-	*13017	5	*3955	*1905	3093	9055	-
73 Net operating loss deduction	56376	*16674	*6398	*1043	*3862	-	*13017	-	*3954	*1509	864	9055	-
74 Dividends received deduction	*2631	-	-	-	-	-	-	5	*2	*396	2229	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	514130	-	-	*4198	*1205	*2514	24857	44573	28123	*66276	31874	37841	272671
77 Income tax before credits, total	176317	-	-	*630	*181	*377	7244	14979	9541	*22986	11107	13505	95766
78 Regular tax	175265	-	-	*630	*181	*377	7227	14979	9457	*22883	10858	13240	95435
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*625	-	-	-	-	-	*17	-	*85	83	225	215	-
82 Environmental tax	427	-	-	-	-	-	-	-	-	*21	24	50	332
83 Foreign tax credit	*6881	-	-	-	-	-	*61	-	-	*277	-	1376	5168
84 U.S. Possessions tax credit	20864	-	-	-	4	-	*1666	245	4604	12210	2134	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*956	-	-	-	-	-	*14	4	-	*12	14	58	854
88 Prior year minumum tax credit	*317	-	-	-	-	-	-	-	*2	-	76	239	-
89 Income tax after credits, total	147299	-	-	*630	*176	*377	5504	14729	4935	*10487	8884	11833	89745

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Other apparel and accessories

MINOR INDUSTRY 2388
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5108	*305	2390	*1011	741	*189	289	98	46	18	10	6	4
2 Total assets	6976559	-	47024	*198052	279281	*157239	598066	683963	779785	599886	732857	1150886	1749520
3 Cash	285602	-	*7305	*23392	19408	*13308	55335	54239	27248	28974	25251	12845	18297
4 Notes and accounts receivable	1631269	-	*8211	*45755	77592	*38023	175537	160059	210382	146385	223915	238313	307097
5 Less: Allowance for bad debts	73080	-	-	*330	*1275	*378	*2839	*3473	*1060	*14948	25436	7851	15490
6 Inventories	2135608	-	*3545	*61367	89740	*31477	198873	301559	245613	251043	207142	293054	452195
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	2566	-	-	-	-	-	-	-	-	-	2566	-	-
9 Other current assets	365575	-	*644	*5430	*29004	*26078	47899	9055	62762	24331	23128	50856	86387
10 Loans to stockholders	51201	-	*249	-	*7010	*143	*1926	*2507	*13875	*1396	20792	-	3303
11 Mortgage and real estate loans	*44	-	-	-	-	-	*10	-	-	-	-	-	34
12 Other investments	415961	-	-	*4397	*1623	-	*6632	*69600	*18538	*11950	72592	39815	190814
13 Depreciable assets	2010851	-	*39286	*165854	90670	*53734	193895	164872	261530	200830	209681	219770	410729
14 Less: Accumulated depreciation	1014595	-	*20242	*117294	38067	*25693	107362	86316	124491	102358	102076	73518	217179
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	35030	-	-	*442	-	*655	*1828	*1096	*3867	*1191	9629	3332	12989
18 Intangible assets (Amortizable)	1093098	-	*8523	*7147	*92	*26704	*33146	*6366	*32622	*65162	64279	324121	524936
19 Less: Accumulated amortization	220906	-	*1036	*1714	*92	*8776	*11962	*2269	*857	*27367	10436	38552	117845
20 Other assets	258336	-	*538	*3607	*3577	*1962	5147	*6669	29756	13297	11829	88701	93253
21 Total liabilities	6976559	-	47024	*198052	279281	*157239	598066	683963	779785	599886	732857	1150886	1749520
22 Accounts payable	799307	-	*15673	*37410	*35495	*17353	107671	116367	93325	93488	80812	87355	114356
23 Mort, notes, and bonds under 1 yr	1202000	-	*15674	*23882	*30039	*15980	163406	148182	254216	*116102	63018	45212	326287
24 Other current liabilities	629760	-	*11841	*11052	36694	*11198	40500	69246	64787	67423	78778	94600	143641
25 Loans from stockholders	400360	-	*33994	*89448	*33463	*65227	86615	*38047	*22871	*5082	25615	-	-
26 Mort, notes, bonds, 1 yr or more	1552098	-	*16505	*19945	*28688	*38896	36452	*19924	114470	158772	134709	367417	616320
27 Other liabilities	369660	-	*-1246	*-0	*1769	*1785	*43246	*34624	*46555	13070	35786	72054	122016
28 Net worth	2023374	-	-45418	*16315	113133	*6800	120175	257573	183561	145949	314138	484248	426900
29 Capital stock	693165	-	13875	*29713	57979	*19864	103989	8183	132873	23246	49778	37038	216627
30 Paid-in or capital surplus	1286243	-	*2196	*22990	*2234	*330	*45340	*62564	72063	*9384	116261	442329	510553
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-227637	-	*-42239	*-42986	*47785	*-11432	*32387	*16081	*-114567	*55387	116969	4881	-289902
33 Retained earnings (S Corp)	352498	-	*-19250	*9864	*5135	*-1962	-28003	178429	*101799	*65179	41308	-	-
34 Less: Cost of treasury stock	80895	-	-	*3266	-	-	*33538	*7683	*8607	*7247	10177	-	10377
35 Total receipts	12220415	*193897	461273	*733844	649886	*159536	1409153	1527488	1484610	1155310	1164678	1252521	2028219
36 Business receipts	11960504	*170884	460784	*730945	648274	*158100	1360378	1497751	1475448	1143423	1150423	1235345	1928746
37 Interest	15515	*51	*19	*576	*487	*251	*1395	*571	*709	*835	1942	3609	5070
38 Interest on govt. obligations, State and local	*101	-	-	-	-	-	*48	-	-	-	48	3	3
39 Rents	6614	*165	-	*1203	*106	-	-	-	*635	*74	2938	369	1123
40 Royalties	40600	-	-	-	-	-	-	-	-	1002	669	7678	31250
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*33761	*2326	-	-	*837	-	5	-	-	*28	20	46	30500
43 Net gain, noncapital assets	22589	*13556	*293	-	-	-	-	*510	*2799	*4444	33	237	716
44 Dividends, domestic corporations	*155	-	-	-	-	-	-	*82	-	*38	13	-	21
45 Dividends, foreign corporations	1408	-	-	-	-	-	-	-	-	-	1408	-	-
46 Other receipts	139169	*6915	*178	*1120	*181	*1184	*47326	28573	*5019	5465	7183	5235	30789
47 Total deductions	12018041	*182333	487522	*728120	660316	*179833	1356583	1458619	1442779	1137054	1084540	1206645	2093697
48 Cost of sales and operations	8326902	*110589	267040	*452770	467412	*96404	953742	1153151	1113347	809709	809884	773403	1319450
49 Compensation of officers	338164	*6282	*15371	*49051	*27466	*12222	83924	45133	43646	16317	15415	15489	7847
50 Repairs	42275	*255	*2654	*2472	*2621	*1093	8362	1645	3628	3748	5170	2221	8407
51 Bad debts	59979	*2571	*12698	*2730	*5851	*261	*8073	*1696	3553	7026	3120	7704	4696
52 Rent paid on business property	191306	*2286	*9028	*32181	16873	*4393	20276	8466	14307	13377	10139	9782	50199
53 Taxes paid	299198	*26667	*15942	*27487	17095	*4891	21340	19151	39672	31087	17020	21505	57342
54 Interest paid	287839	*5686	*2449	*3480	5106	*2028	17102	24913	26170	29227	23064	46390	102225
55 Contributions or gifts	3270	-	-	*80	*205	-	*15	*38	*528	*73	466	731	1133
56 Amortization	30161	*513	*806	*969	*9	*122	*2528	*1773	*522	*7385	556	8406	6572
57 Depreciation	173578	*2171	*7086	*15826	8320	*7584	18154	11454	19780	16587	17888	19359	29370
58 Depletion	*3	-	-	-	-	-	-	*3	-	-	-	-	-
59 Advertising	203664	*2436	*7603	*4770	2548	*1683	13560	22864	9297	13169	21717	46614	57403
60 Pension, prof sh, stock, annuity	30292	*104	*1544	-	*5654	-	*17	*4761	*1314	*2990	2972	3089	7848
61 Employee benefit programs	119223	*3390	*2298	*1543	*2888	*640	13870	*13666	9279	24294	7268	29387	10699
62 Net loss, noncapital assets	2251	-	-	-	-	-	*48	-	*469	*154	143	36	1402
63 Other deductions	1909937	*19384	143002	*134761	98270	*48510	195575	149903	157267	161911	149718	222530	429105
64 Total receipts less total deducts	202374	*11564	-26249	*5724	-10431	*-20297	52570	68869	41832	18256	80138	45876	-65478
65 Const taxable inc frm rel frn corps	5552	-	-	-	-	-	-	-	-	4530	552	-	471
66 Net income (less deficit), total	207825	*11564	-26249	*5724	-10431	*-20297	52521	68869	41832	22786	80642	45874	-65010
67 Net income, total	496578	*32055	*21641	*10205	*9196	*6494	70728	76966	52360	*65487	86420	45874	19152
68 Deficit, total	288753	*20491	*47890	*4481	*19627	*26790	*18207	*8097	*10529	*42702	5778	-	84162
69 Net income (less def), Form 1120-A	*-6477	-	*-6477	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	217959	*7998	*7232	*2542	*-8710	*64	59457	66725	*24657	*25696	32299	-	-
72 Statutory special deductions, total	26436	*6910	*215	*45	-	*60	104	*572	-	*5288	1667	11508	67
73 Net operating loss deduction	24935	*6910	*215	*45	-	*60	104	*515	-	*5262	251	11508	67
74 Dividends received deduction	*1501	-	-	-	-	-	-	*57	-	*27	1417	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	183341	-	-	*7618	*6707	*1340	*2116	*1572	*23578	*34503	52456	34366	19085
77 Income tax before credits, total	61306	-	-	*1560	*1180	*210	*432	*489	*8044	*11907	18250	12385	6850
78 Regular tax	60130	-	-	*1560	*1180	*210	*355	*452	*8020	*11817	17887	11969	6680
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1009	-	-	-	-	-	*77	*37	*24	57	308	367	140
82 Environmental tax	166	-	-	-	-	-	-	-	-	*33	54	49	31
83 Foreign tax credit	2320	-	-	-	-	-	1	-	-	1549	369	387	13
84 U.S. Possessions tax credit	*6442	-	-	-	-	26	40	155	4088	2133	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*416	-	-	-	-	-	-	-	*236	*5	17	20	139
88 Prior year minumum tax credit	*295	-	-	-	-	-	-	1	*19	*61	214	-	-
89 Income tax after credits, total	51833	-	-	*1560	*1180	*184	*391	*333	*3701	*8158	17650	11978	6698

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	6025	*127	2195	1871	*564	525	559	64	80	23	10	7	**
2	Total assets	6457187	-	52696	309788	*212238	394230	1131183	407385	1266151	770620	665372	1247524	**
3	Cash	472517	-	*11969	70510	*36499	37985	91191	27022	76614	32458	45546	42723	**
4	Notes and accounts receivable	1568351	-	*24316	64979	*70448	95089	343566	153114	321474	159191	140475	195698	**
5	Less: Allowance for bad debts	31954	-	-	*3016	*429	*1521	8656	*2742	4432	*1314	3020	6823	**
6	Inventories	1723261	-	*6257	76888	*34110	103564	328576	154741	452475	203856	152049	210743	**
7	Investments in govt. obligations, Total	*73156	-	*5305	*540	-	-	*556	-	*11706	*25676	29373	-	-
8	Tax-exempt securities	*3551	-	-	-	-	-	1514	-	*2037	-	-	-	-
9	Other current assets	292449	-	-	*4924	*3789	9859	46221	*6887	43557	18456	13841	144916	**
10	Loans to stockholders	42324	-	*2339	*2513	*3060	*5517	*3688	*4449	*19822	*148	788	-	-
11	Mortgage and real estate loans	*14930	-	-	-	-	-	*10793	-	*4137	-	-	-	-
12	Other investments	494404	-	-	*19700	*4248	*210	39463	*6408	81569	73621	85146	184041	-
13	Depreciable assets	2919870	-	*35248	242773	*164311	250889	528301	130377	540494	372281	278192	377004	**
14	Less: Accumulated depreciation	1573557	-	*24650	183676	*109860	134765	293287	79499	340467	178548	112168	116636	**
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	58662	-	-	*10826	-	*172	13264	*1017	13715	6999	7866	4803	**
18	Intangible assets (Amortizable)	332563	-	-	*53	-	*28311	*3001	*4159	*44213	*17487	34823	200516	**
19	Less: Accumulated amortization	40486	-	-	*53	-	*5263	*1617	*2062	*6446	*3506	17454	4086	**
20	Other assets	107145	-	*-8088	*2825	*6061	*4185	24610	*3514	5685	43816	9914	14624	-
21	Total liabilities	6457187	-	52696	309788	*212238	394230	1131183	407385	1266151	770620	665372	1247524	**
22	Accounts payable	938844	-	*4561	46524	*52687	91917	202823	59127	179034	129175	81062	91934	**
23	Mort, notes, and bonds under 1 yr	701842	-	-	*533	*45942	28737	203359	*62723	79706	80970	28317	171556	**
24	Other current liabilities	495842	-	*5915	14555	*15045	29384	113344	29420	98269	58999	44498	86412	**
25	Loans from stockholders	371340	-	*85135	*55407	*34522	*36077	72165	*30074	*31618	*21277	5065	-	-
26	Mort, notes, bonds, 1 yr or more	1241323	-	*26059	*41313	*15157	49369	160340	*37722	222455	174504	156308	358095	**
27	Other liabilities	193160	-	*-396	*3753	*50	*63582	12733	*2157	25975	*13841	16133	55334	**
28	Net worth	2514836	-	-68577	147703	*48836	95164	366419	186162	629093	291855	333989	484193	**
29	Capital stock	348587	-	*21144	48426	*7392	16860	34638	40861	25258	82012	14451	57544	-
30	Paid-in or capital surplus	798266	-	*16352	*-50	*25749	*7503	52936	*48478	40159	128711	104905	373522	**
31	Retained earnings, appropriated	*67	-	-	-	-	-	-	-	-	*67	-	-	-
32	Retained earnings, unappropriate	775930	-	*-16302	47690	*-6174	50324	169619	*55355	*165066	*102111	148415	59826	**
33	Retained earnings (S Corp)	701142	-	*-89743	*51637	*61588	*20476	122201	*44807	424746	*-12877	78305	-	-
34	Less: Cost of treasury stock	109155	-	*29	-	*39720	-	*12974	*3339	*26135	*8169	12088	6700	-
35	Total receipts	13296247	*242260	*354262	1021768	*777392	1145418	2701033	925466	2611035	1422213	1056864	1038538	**
36	Business receipts	13165177	*238817	*353626	1016271	*774828	1143941	2674145	919946	2599493	1410978	1001985	1031145	**
37	Interest	10567	*210	*24	*573	*63	*370	1632	*1285	*892	*1926	2506	1086	-
38	Interest on govt. obligations, State and local	*658	-	-	-	-	-	60	-	*137	*456	5	-	-
39	Rents	5581	-	-	-	*88	-	*2878	*196	*188	*211	1632	388	-
40	Royalties	*9270	-	-	*40	-	-	*377	*710	-	*6033	706	1404	-
41	Net S-T cap gain less net LT loss	253	-	-	-	-	-	-	-	-	-	253	-	-
42	Net L-T cap gain less net ST loss	*19482	-	-	-	-	-	*425	-	*5	-	19038	15	-
43	Net gain, noncapital assets	7910	*9	-	*398	*71	-	*2486	*89	*694	*3226	60	877	-
44	Dividends, domestic corporations	*15701	-	-	*873	-	-	-	*52	*20	*251	14446	59	-
45	Dividends, foreign corporations	1078	-	-	-	-	-	-	-	-	-	578	500	-
46	Other receipts	60571	*3224	*612	*3613	*2341	*1106	19030	*3188	9607	-868	15655	3064	**
47	Total deductions	12982295	*252086	372396	1020430	*763498	1137477	2675942	888773	2532971	1365452	952789	1020480	**
48	Cost of sales and operations	9275891	*175465	*134282	586185	*467611	766435	1994981	676757	1909879	1101022	717291	745984	**
49	Compensation of officers	496184	*12134	*14159	78741	*59094	76844	127329	*28675	67921	18864	6485	5937	**
50	Repairs	48885	*502	*2164	*5316	*5979	6967	9443	*1567	7004	2938	1640	5365	**
51	Bad debts	51208	*105	*466	*424	*7316	*2584	11459	*4378	12179	4637	2307	5352	-
52	Rent paid on business property	198547	*5684	*19778	41263	*23816	27031	26687	*8119	24203	7438	4517	10012	**
53	Taxes paid	312610	*3338	14148	48023	*22220	31918	61031	18266	45963	28989	21729	16986	**
54	Interest paid	151188	*2198	*2573	*6567	*9037	7940	28769	10298	30738	25386	15249	12434	**
55	Contributions or gifts	4367	*9	-	*55	*10	*368	661	*141	*359	*929	381	1453	-
56	Amortization	14486	*1650	-	-	-	*2736	*486	*1184	*2408	*3823	824	1374	**
57	Depreciation	230158	*7522	*4008	13920	*8577	31223	44073	10832	35631	23135	21219	30019	**
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	101887	*1283	*4523	*8884	*1959	2012	9127	23540	26810	*5010	7208	11531	-
60	Pension, prof sh, stock, annuity	34189	*314	-	-	*4126	*1396	9629	*2706	7849	*2838	3315	2016	-
61	Employee benefit programs	163397	*981	*1190	*324	*5222	11606	35999	*10336	26612	26217	31965	12945	**
62	Net loss, noncapital assets	19158	-	-	-	*865	*96	*2778	*694	*46	*9	1486	13183	-
63	Other deductions	1880139	*40899	*175106	230730	*147666	168322	313489	91279	335369	114216	117173	145890	**
64	Total receipts less total deducts	313952	*-9826	-18134	1337	*13893	7941	25092	36693	78064	56761	104074	18058	**
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income (less deficit), total	313294	*-9826	-18134	1337	*13893	7941	25031	36693	77927	56305	104070	18058	**
67	Net income, total	524920	*2167	*7217	*27555	*17132	17935	74673	*43953	111731	72260	104070	46229	-
68	Deficit, total	211626	*11993	*25352	*26217	*3239	*9994	49641	*7260	*33804	*15955	-	28171	**
69	Net income (less def), Form 1120-A	*-4430	-	*423	*-4853	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	131878	*-8246	*-16239	*19205	*5116	*-175	18509	*26761	48763	*26266	11920	-	-
72	Statutory special deductions, total	77377	-	*4300	*6659	*9109	*1831	*3509	-	*4753	*9634	37497	84	-
73	Net operating loss deduction	64476	-	*4300	*6048	*9109	*1831	*3509	-	*4739	*9434	25421	84	-
74	Dividends received deduction	*12901	-	-	*611	-	-	-	-	*14	*201	12075	-	-
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	231269	*2167	*2064	*2301	*2506	*10531	28252	*17193	*31762	*33696	54653	46144	-
77	Income tax before credits, total	78140	*670	*309	*344	*449	*2067	8598	*5858	*11900	*11658	19359	16927	-
78	Regular tax	74683	*670	*309	*344	*449	*2067	8148	*5671	*10773	*11456	18797	15998	-
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	3285	-	-	-	-	-	*450	*187	*1123	*178	475	872	-
82	Environmental tax	168	-	-	-	-	-	-	-	*-0	*23	87	57	-
83	Foreign tax credit	403	-	-	-	-	-	-	-	-	-	15	388	-
84	U.S. Possessions tax credit	4128	-	-	-	-	-	579	-	-	3549	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	*138	-	-	-	-	-	-	*80	-	-	34	23	-
88	Prior year minumum tax credit	*6	-	-	-	-	*6	-	-	-	-	-	-	-
89	Income tax after credits, total	73465	*670	*309	*344	*449	*2061	8019	*5778	*11900	*8109	19309	16516	-

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 13
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	18926	*294	7087	2870	3025	2247	2624	357	273	78	36	19	16
2 Total assets	62539310	-	229371	434143	1147653	1585077	5511175	2382963	4174763	2609206	2565731	2840710	39058518
3 Cash	2352447	-	53125	58291	115934	200141	394551	125688	246364	146959	139123	117324	754947
4 Notes and accounts receivable	7289227	-	*17128	73572	198253	399790	1220804	490277	637148	489646	337974	551655	2872981
5 Less: Allowance for bad debts	145940	-	-	*2782	*2390	*4851	10298	23703	11838	14285	4974	18593	52227
6 Inventories	8721050	-	*12785	59000	201926	262921	1525319	765221	1153513	734564	557858	524790	2923153
7 Investments in govt. obligations, Total	164786	-	-	-	-	-	*12317	-	*25063	*2849	26555	98003	-
8 Tax-exempt securities	*10047	-	-	-	*178	-	*1141	-	*2641	-	4585	-	1502
9 Other current assets	2734797	-	*2376	19055	23366	22324	136209	106002	197007	120645	243814	224375	1639625
10 Loans to stockholders	190757	-	*23452	*17543	38278	21064	52840	*11081	14494	*10036	1224	496	250
11 Mortgage and real estate loans	1341370	-	*7585	-	*10061	*14290	*1182	-	*5727	*23	690	2795	1299017
12 Other investments	8031753	-	*327	*7901	*27170	80946	251706	105880	222493	113674	176414	385027	6660217
13 Depreciable assets	42267175	-	381248	587645	1431103	1348753	4073860	1412516	2492971	1339595	1204569	1185600	26809314
14 Less: Accumulated depreciation	24135742	-	266285	417823	970420	856112	2580907	780936	1339045	773918	655703	613661	14880932
15 Depletable assets	5035866	-	-	*37012	*792	*890	*48954	*48561	112778	270407	232052	184793	4099627
16 Less: Accumulated depletion	184648	-	-	*9651	-	-	*3959	*1386	*25380	*55160	24112	49169	15832
17 Land	1269460	-	*147	*2989	49301	57058	221730	57182	306217	93914	197315	75659	207949
18 Intangible assets (Amortizable)	651102	-	*1399	*2266	*10780	44038	59864	5569	59543	30749	12030	163559	261304
19 Less: Accumulated amortization	188724	-	*1108	*1103	*1315	26752	31751	*2602	12221	11439	4047	30794	65591
20 Other assets	7134526	-	-2805	*229	14636	20578	137613	63611	87288	110948	120366	38849	6543213
21 Total liabilities	62539310	-	229371	434143	1147653	1585077	5511175	2382963	4174763	2609206	2565731	2840710	39058518
22 Accounts payable	5367513	-	114295	143485	167103	207992	774222	377638	446987	266793	193909	230854	2444234
23 Mort, notes, and bonds under 1 yr	3886836	-	65602	53539	197222	156404	761310	533457	469497	355099	234568	78580	981558
24 Other current liabilities	5112319	-	80606	37417	67194	119345	359712	175439	285153	252976	257766	247273	3229438
25 Loans from stockholders	1128134	-	*232315	*76470	75478	76393	333461	83662	195182	*20286	27054	6958	875
26 Mort, notes, bonds, 1 yr or more	17530479	-	71294	98244	248116	292832	852173	283309	780693	508124	385337	570161	13440197
27 Other liabilities	4700803	-	*440	*-3626	12417	8362	73792	104455	131858	22456	84958	147416	4118276
28 Net worth	24813227	-	-335181	28615	380123	723750	2356505	825003	1865393	1183472	1382140	1559466	14843941
29 Capital stock	2125385	-	34702	93770	81594	130181	278798	184016	129320	120004	115688	159533	797778
30 Paid-in or capital surplus	9666456	-	*4594	92610	86801	158251	224614	68146	348707	160419	418010	755563	7348742
31 Retained earnings, appropriated	*24981	-	-	-	-	*7778	*2918	*113	-	*560	-	2004	11608
32 Retained earnings, unappropriate	10833678	-	-44153	-41851	223292	280910	1234210	257011	575669	479566	558375	433917	6876733
33 Retained earnings (S Corp)	2738985	-	*-318846	*-91470	-2591	159888	742582	344030	844531	443770	347263	269826	-
34 Less: Cost of treasury stock	576257	-	*11477	*24444	*8973	*13258	126616	*28313	32834	20848	57196	61377	190920
35 Total receipts	89568228	*190282	1596504	1927660	3425378	4463894	14853965	5320232	8180303	5401227	4325650	5528615	34354515
36 Business receipts	86772376	*141396	1591134	1910786	3387822	4401918	14648000	5218258	8080746	5345346	4201301	5386552	32459115
37 Interest	855278	*95	*347	*1426	3146	4323	21582	3765	13264	10065	13999	30683	752582
38 Interest on govt. obligations, State and local	11615	-	-	-	*15	*340	*461	*511	*1367	*741	433	813	6934
39 Rents	86446	1	-	*2133	*188	*1256	11896	*1675	5989	2448	5374	19642	35844
40 Royalties	48410	-	-	-	-	-	*404	*68	*158	62	1709	1267	44743
41 Net S-T cap gain less net LT loss	5825	-	*393	-	-	*745	*587	*1234	*1034	*285	130	557	859
42 Net L-T cap gain less net ST loss	628343	116	*422	*2254	*5278	*399	13621	*1870	12116	*2829	45462	17898	526077
43 Net gain, noncapital assets	163368	*1092	*940	*2373	*17176	32634	24738	7786	18966	4442	1093	3219	48909
44 Dividends, domestic corporations	23090	-	-	-	*30	*961	*526	*532	*540	*489	6134	7963	5914
45 Dividends, foreign corporations	163306	-	-	-	-	*171	-	*930	*5545	*4716	3666	1887	146391
46 Other receipts	810171	*47582	*3268	*8688	11723	21145	132151	83604	40579	29803	46348	58134	327146
47 Total deductions	85954504	*161236	1590893	1886480	3367978	4354074	14424771	5139022	7797773	5102593	4038172	5297525	32793987
48 Cost of sales and operations	65098550	*87429	819540	1187387	2188217	3183964	11025693	4189497	6530525	4241477	3358650	4221655	24064515
49 Compensation of officers	1563314	*4677	91248	84211	143745	176799	491547	162980	120378	60452	28320	33570	165388
50 Repairs	1265872	*1808	29193	67499	76375	48759	96060	32843	26345	26117	10719	18729	831425
51 Bad debts	165825	*32959	-	*6332	5839	9758	30536	3992	11330	5131	4772	8788	46387
52 Rent paid on business property	693448	*5334	66653	31000	54945	43038	137992	25486	18964	13550	9961	36120	250403
53 Taxes paid	1845386	*5032	50585	47621	106877	107243	304192	80362	140020	88155	79987	88177	747135
54 Interest paid	1941487	*2864	8749	18660	38721	44257	145682	61192	100713	64228	41407	62673	1352340
55 Contributions or gifts	43636	-	*13	*6	879	691	2726	1288	1304	2175	1117	1107	32331
56 Amortization	87822	*131	*130	*648	*1041	7963	16816	587	8382	1417	4652	5051	41003
57 Depreciation	2499519	*3007	45555	61751	127916	138182	318274	89856	163300	90853	89691	99488	1271647
58 Depletion	524776	-	-	*2040	*123	-	*1212	*7811	1019	*27709	5470	2158	477234
59 Advertising	382628	*153	2058	4690	7895	8293	45224	10930	26517	19744	20455	53495	183173
60 Pension, prof sh, stock, annuity	421620	-	-	-	*2317	*12698	36441	17023	15274	19437	10640	26776	281015
61 Employee benefit programs	861899	*2745	20831	*17378	31991	50483	155739	43512	71703	55526	35919	45833	330238
62 Net loss, noncapital assets	23304	-	-	*47	*234	*10829	5153	*238	398	*153	818	3657	1779
63 Other deductions	8535417	*15097	456339	357208	580862	511117	1611483	411425	561600	386471	335595	590247	2717974
64 Total receipts less total deducts	3613724	*29046	5611	41181	57400	109820	429194	181211	382530	298634	287478	231090	1560529
65 Const taxable inc frm rel frn corps	11115	-	-	-	-	-	-	-	-	2712	-	-	8403
66 Net income (less deficit), total	3613224	*29046	5611	41181	57386	109479	428733	180700	381163	300605	287045	230278	1561997
67 Net income, total	4087533	*29169	37739	84575	116086	174827	549737	205627	444190	306359	297477	268266	1573481
68 Deficit, total	474308	*123	32128	*43394	58700	65348	121004	*24927	63027	*5754	10432	37988	11484
69 Net income (less def), Form 1120-A	*-9317	*294	*94	*-9705	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2094	*2094	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	979451	*10299	*-1852	*22347	23067	62736	282933	68514	226420	129696	96448	58845	-
72 Statutory special deductions, total	418359	*12069	*7472	*25829	*6944	*17963	25926	*15457	21902	40394	25267	15993	203141
73 Net operating loss deduction	245852	*12069	*7472	*25829	*6923	*17275	25558	*14155	*15988	*39379	17130	8500	55574
74 Dividends received deduction	172507	-	-	-	*21	*688	*368	*1302	*5914	*1016	8137	7493	147567
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2480301	*6801	*7386	*8134	56912	56151	190711	116187	168557	137544	166783	193428	1371705
77 Income tax before credits, total	904591	*2432	*1108	*1337	13539	14860	60876	39450	58653	50022	58528	67717	536067
78 Regular tax	838521	*1967	*1108	*1220	13539	13902	58934	39431	57342	46804	57178	67134	479962
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	62135	-	-	*117	-	*958	1937	-	*1220	*2897	1127	358	53521
82 Environmental tax	3296	-	-	-	-	-	*6	*19	92	146	224	225	2584
83 Foreign tax credit	4221	-	-	-	-	-	-	-	-	*2332	354	72	1463
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3860	-	-	-	-	-	-	-	-	-	-	-	3860
87 General business credit	9169	-	-	-	*97	*680	*888	*4487	*309	*50	718	1247	692
88 Prior year minumum tax credit	5215	-	-	-	-	-	*408	*945	*544	-	1213	491	1614
89 Income tax after credits, total	882125	*2432	*1108	*1337	13442	14180	59580	34018	57800	47640	56244	65906	528438

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	9182	*220	3810	1609	1566	726	931	122	128	38	20	5	8
2 Total assets	28994157	-	120512	227342	577634	486731	1843113	866878	1954596	1283755	1428611	685599	19519385
3 Cash	958705	-	28696	*43557	79112	82448	156506	27825	127227	48459	55502	5118	304255
4 Notes and accounts receivable	3037118	-	*229	*2958	41291	44644	271165	108940	226727	140245	140693	48709	2011518
5 Less: Allowance for bad debts	15580	-	-	-	-	*1124	*1286	*1051	3129	*570	986	29	7404
6 Inventories	3173431	-	-	*21834	63271	38084	453373	288135	574144	307907	285012	74525	1067146
7 Investments in govt. obligations, Total	*54466	-	-	-	-	-	-	-	*25063	*2849	26555	-	-
8 Tax-exempt securities	*9868	-	-	-	-	-	*1140	-	*2641	-	4585	-	1502
9 Other current assets	1998152	-	*1454	*5871	11237	4741	43268	52950	65615	78464	149380	153381	1431792
10 Loans to stockholders	119283	-	*9329	*11992	28068	*13307	37622	*3326	7645	*6023	1224	496	250
11 Mortgage and real estate loans	48194	-	*7585	-	*10061	*12006	-	-	*5727	*23	689	670	11432
12 Other investments	4682796	-	*327	*1234	*4759	*33390	66575	21455	108521	79669	76688	141542	4148636
13 Depreciable assets	20484497	-	266136	413836	996040	640416	1754436	541824	1139535	705699	653867	202095	13170616
14 Less: Accumulated depreciation	12517884	-	195567	304233	707506	420447	1116555	291053	687486	440904	397276	128713	7828144
15 Depletable assets	3359530	-	-	*37012	*792	*890	*45671	*41000	112778	270407	222849	179072	2449058
16 Less: Accumulated depletion	162056	-	-	*9651	-	-	*861	-	*25380	*55160	23615	47389	-
17 Land	801559	-	*147	*1252	39081	*23246	96659	18647	222375	55760	169960	46274	128158
18 Intangible assets (Amortizable)	182899	-	*212	*1670	*95	*9973	*12663	*668	16464	*552	7186	2906	130509
19 Less: Accumulated amortization	24311	-	*193	*945	*25	*6949	*3948	*197	6293	*89	2450	2881	341
20 Other assets	2803490	-	*2159	*955	*11357	12105	26686	54410	42423	84424	58748	9822	2500400
21 Total liabilities	28994157	-	120512	227342	577634	486731	1843113	866878	1954596	1283755	1428611	685599	19519385
22 Accounts payable	1503734	-	*9187	*22431	61888	24998	164454	137795	189835	90063	100077	21180	681825
23 Mort, notes, and bonds under 1 yr	2129062	-	*44755	*41624	110889	61983	306714	202448	232927	189429	156165	40201	741928
24 Other current liabilities	1252242	-	*2701	*13234	14264	8417	75432	37214	85688	94258	96216	19347	805469
25 Loans from stockholders	365906	-	*3621	*50164	*12427	*15546	137852	*9592	98973	*13444	20201	4087	-
26 Mort, notes, bonds, 1 yr or more	8820641	-	*10319	*45823	140247	105118	365541	100548	432823	280467	256179	148233	6935343
27 Other liabilities	1803051	-	*228	-	*7103	*-830	15727	87779	44285	10404	37141	9973	1591243
28 Net worth	13119522	-	49701	54065	230816	271500	777392	291503	870065	605690	762633	442578	8763577
29 Capital stock	939974	-	19308	26480	60115	32851	94340	8180	55246	91620	88754	9948	453131
30 Paid-in or capital surplus	4624296	-	*7948	*11416	*31671	*30667	35731	*4137	-10899	*43293	107326	504787	3858219
31 Retained earnings, appropriated	*20862	-	-	-	-	*7778	*916	-	-	*560	-	-	11608
32 Retained earnings, unappropriate	6498042	-	27958	*18034	132961	157146	525041	*168920	393741	267664	305155	-120535	4621957
33 Retained earnings (S Corp)	1354383	-	*2874	*-352	*11231	*44090	191390	*114957	445696	*213846	282272	48378	-
34 Less: Cost of treasury stock	318035	-	*8387	*1514	*5162	*1031	70027	*4689	*13719	*11293	20875	-	181338
35 Total receipts	35062244	*50427	698820	1112142	1801171	1094860	4706878	1733348	3542948	1840011	1728801	525722	16227115
36 Business receipts	33441050	*46832	698168	1110190	1774113	1089146	4656447	1680912	3520246	1814896	1651465	473558	14925077
37 Interest	487009	-	*110	*1107	*1020	*1953	6678	*1771	2861	3511	4855	6263	456879
38 Interest on govt. obligations, State and local	6793	-	-	-	-	*340	*327	-	*1140	*662	388	73	3861
39 Rents	41880	1	-	-	*73	*1256	3122	*550	1276	*309	2598	2008	30687
40 Royalties	3895	-	-	-	-	-	*404	*68	*4	-	681	1097	1642
41 Net S-T cap gain less net LT loss	4070	-	-	-	-	-	*492	*1234	*626	*193	130	557	838
42 Net L-T cap gain less net ST loss	500362	116	*422	-	*2316	*134	*6414	*1870	*1634	*2270	45451	14364	425371
43 Net gain, noncapital assets	85987	*175	-	-	*15844	*995	10128	4409	2099	3084	537	942	47773
44 Dividends, domestic corporations	18734	-	-	-	-	*149	*358	*125	*302	*208	6134	7590	3869
45 Dividends, foreign corporations	153098	-	-	-	-	-	-	*930	*5545	*7	748	1887	143982
46 Other receipts	319366	*3304	*119	*845	7805	*886	22508	41481	7215	14870	15814	17383	187136
47 Total deductions	33123923	*39985	705936	1075905	1737706	1056786	4605324	1628309	3340491	1720324	1616324	452887	15143946
48 Cost of sales and operations	24396075	*19493	372727	627049	1055489	638596	3316246	1377255	2902864	1436585	1404061	358117	10887593
49 Compensation of officers	623653	*2348	*19476	*67564	71572	41157	197535	71585	53223	19929	13337	4803	61124
50 Repairs	783139	*1057	23555	51266	57143	28027	57295	*6796	9115	15831	7518	1040	524497
51 Bad debts	42112	-	-	*26	*445	*502	3000	*827	3867	*1760	1506	478	29701
52 Rent paid on business property	332479	*3813	*16986	*18300	25268	10296	55670	*5910	2710	5011	3999	778	183736
53 Taxes paid	736807	*2588	19196	22936	58225	27013	87929	23461	55562	32661	28263	8297	370676
54 Interest paid	829245	*1911	*4862	11130	22055	14275	59381	21335	40024	35204	23587	13868	581613
55 Contributions or gifts	28535	-	*13	-	*423	*258	788	*605	752	1358	279	175	23885
56 Amortization	40613	*125	*18	*212	*5	*1143	3689	*183	1906	*341	1938	1345	29707
57 Depreciation	1166381	*868	33154	45459	93444	66591	165035	35591	72304	42690	41449	15899	553896
58 Depletion	253639	-	-	*2040	-	-	*1212	*6	1019	*27709	5470	250	215933
59 Advertising	66773	-	*351	*1563	2606	563	2836	2243	3519	1213	1069	520	50290
60 Pension, prof sh, stock, annuity	177602	-	-	-	-	*2130	12310	*4570	7727	7710	5471	1228	136455
61 Employee benefit programs	350623	-	*8308	*8326	11374	*7832	32828	11742	23756	21629	4083	1521	219226
62 Net loss, noncapital assets	6104	-	-	-	*233	*3418	*1060	*25	*185	*92	766	321	6
63 Other deductions	3290142	*7782	207289	220032	339423	214986	608509	66177	161960	70602	73528	44246	1275608
64 Total receipts less total deducts	1938321	*10443	-7116	36237	63465	38074	101554	105039	202457	119687	112478	72835	1083169
65 Const taxable inc frm rel frn corps	2243	-	-	-	-	-	-	-	-	-	-	-	2243
66 Net income (less deficit), total	1933771	*10443	-7116	36237	63465	37734	101227	105039	201316	119025	112089	72762	1081550
67 Net income, total	2074580	*10549	10800	*53264	75026	42832	152187	107553	218422	124779	121382	72762	1085024
68 Deficit, total	140808	*106	*17916	*17027	*11561	*5098	50960	*2514	*17106	*5754	9293	-	3474
69 Net income (less def), Form 1120-A	*-25	*294	*-318	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-7	*-7	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	329571	*10156	*-13773	*25563	*45794	*13237	44383	*36688	85155	*42107	26740	13521	-
72 Statutory special deductions, total	282950	48	*924	*11031	*3399	*3102	*13148	*1329	*12436	*21255	11855	8175	196248
73 Net operating loss deduction	116672	48	*924	*11031	*3399	*2983	*12897	*313	*6688	*21109	6636	943	49700
74 Dividends received deduction	166278	-	-	-	-	*119	*251	*1017	*5748	*146	5219	7232	146548
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1375019	*344	*6851	*862	21903	*26493	63960	*67022	109894	62673	73809	51066	890141
77 Income tax before credits, total	507813	*61	*1028	*246	4898	8027	20949	*22730	37947	23169	26315	17865	344579
78 Regular tax	468974	*67	*1028	*129	4898	*7154	19544	*22720	37515	21307	25312	17749	311549
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	36853	-	-	*117	-	*872	*1399	-	*369	*1796	902	47	31351
82 Environmental tax	1992	-	-	-	-	-	*6	*9	*63	*66	101	69	1678
83 Foreign tax credit	*304	-	-	-	-	-	-	-	-	*2	269	-	34
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	82	-	-	-	-	-	-	-	-	-	-	-	82
87 General business credit	6302	-	-	-	*97	*504	*119	*4306	*295	*2	426	30	522
88 Prior year minumum tax credit	1908	-	-	-	-	-	*196	*841	*182	-	472	-	218
89 Income tax after credits, total	499217	*61	*1028	*246	4801	*7523	20634	*17583	37469	23165	25148	17835	343723

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Millwork, plywood, and related products

MINOR INDUSTRY 2430
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	4337	*4	*1611	*584	*386	722	820	107	62	20	8	9	5
2 Total assets	22095837	-	*56443	*71533	*147545	513956	1765893	681513	973079	687214	593951	1342462	15262249
3 Cash	598255	-	*15073	*2927	*6865	38677	108609	*29598	35968	48885	22806	89690	199158
4 Notes and accounts receivable	2234985	-	*9658	*16194	*53889	177143	493937	161380	179263	156207	115277	283537	588499
5 Less: Allowance for bad debts	70472	-	-	-	-	*1026	4992	*1987	3910	*5383	3158	14238	35777
6 Inventories	3417075	-	*7125	*957	*49071	109074	578598	238279	275613	248578	166763	282418	1460600
7 Investments in govt. obligations, Total	*12317	-	-	-	-	-	*12317	-	-	-	-	-	-
8 Tax-exempt securities	*178	-	-	-	*178	-	-	-	-	-	-	-	-
9 Other current assets	479133	-	*56	*10822	*3769	3236	45504	39662	80118	28092	58241	30568	179066
10 Loans to stockholders	19638	-	-	*3731	-	*2495	*3053	*7755	*2543	*60	-	-	-
11 Mortgage and real estate loans	29	-	-	-	-	-	-	-	-	-	-	29	-
12 Other investments	2840893	-	-	*754	-	*8823	125416	*38585	33575	*5158	22209	212052	2394321
13 Depreciable assets	15851985	-	*45581	*81886	*70862	393142	1136113	362406	636809	371813	329911	632025	11791437
14 Less: Accumulated depreciation	8459820	-	*21055	*46293	*37556	253465	800783	217992	316009	*198614	162127	310057	6095871
15 Depletable assets	*1621176	-	-	-	-	-	*65	-	-	-	9203	5721	1606187
16 Less: Accumulated depletion	2277	-	-	-	-	-	-	-	-	-	497	1780	-
17 Land	219083	-	-	-	-	*21806	43326	*19073	44461	*25645	15138	15104	34530
18 Intangible assets (Amortizable)	214561	-	*816	*557	-	*7898	*8269	*602	*3814	*6090	2408	118897	65210
19 Less: Accumulated amortization	59633	-	*795	*119	-	*4153	*1075	*100	*1631	*4241	136	26571	20812
20 Other assets	3178731	-	*-15	*115	*467	*10307	17536	*4253	2466	*4924	17912	25067	3095699
21 Total liabilities	22095837	-	*56443	*71533	*147545	513956	1765893	681513	973079	687214	593951	1342462	15262249
22 Accounts payable	2589010	-	*86378	*83722	*35585	87136	295493	78620	74303	96327	29686	134350	1587410
23 Mort, notes, and bonds under 1 yr	885559	-	*14373	*2480	*26269	65377	199447	168397	105472	*98731	51135	29730	124146
24 Other current liabilities	2564107	-	*35269	*1111	*18272	29090	113916	54279	95613	*57945	83064	100560	1974990
25 Loans from stockholders	462716	-	*224429	-	*9824	*1524	128845	*6579	*74074	*6842	6853	2871	875
26 Mort, notes, bonds, 1 yr or more	5384940	-	*11769	*12036	*36697	79974	164612	84996	154108	*124853	80245	316657	4318992
27 Other liabilities	1739220	-	*-0	*-3776	*5228	*3084	11408	*13703	*55088	*5955	17809	106600	1524121
28 Net worth	8470285	-	*-315775	*-24040	*15670	247771	852170	274939	414420	296561	325160	651694	5731716
29 Capital stock	665733	-	*10027	*24485	*3547	20153	116584	122183	46859	10587	6541	75832	228936
30 Paid-in or capital surplus	3971282	-	*-3355	*36816	*15142	*70650	70158	*43037	75518	*42981	104447	182725	3333164
31 Retained earnings, appropriated	2004	-	-	-	-	-	-	-	-	-	-	2004	-
32 Retained earnings, unappropriate	3044335	-	*-2653	*5777	*18579	*57047	332534	*58113	*40886	*101937	82840	170235	2179039
33 Retained earnings (S Corp)	882762	-	*-316860	*-91118	*-21128	*105041	345345	*73351	253358	*149932	163392	221448	-
34 Less: Cost of treasury stock	95831	-	*2935	-	*470	*5121	12451	*21745	*2200	*8876	32060	549	9423
35 Total receipts	31846570	*16440	*487940	*166616	*361557	1536302	4717153	1654104	1800371	1882434	1083183	3000206	15140265
36 Business receipts	31417121	*15420	*485970	*160090	*358492	1530861	4653285	1631385	1777790	1873057	1072578	2953510	14904683
37 Interest	49277	-	*69	*9	*86	*174	4644	*743	*2240	*2923	2892	10483	25015
38 Interest on govt. obligations, State and local	*3387	-	-	-	-	-	*7	-	-	*13	-	295	3073
39 Rents	25855	-	-	-	-	-	*1260	*722	*1446	*884	538	17310	3696
40 Royalties	7941	-	-	-	-	-	-	-	-	-	-	50	7891
41 Net S-T cap gain less net LT loss	*407	-	-	-	-	-	-	-	*407	-	-	-	-
42 Net L-T cap gain less net ST loss	110806	-	-	*2254	*2779	-	*106	-	*3933	*47	-	2815	98872
43 Net gain, noncapital assets	21169	*746	*940	*2373	*28	*469	10167	*1856	*512	*1219	345	2252	263
44 Dividends, domestic corporations	2575	-	-	-	-	-	*57	-	*225	-	-0	328	1963
45 Dividends, foreign corporations	*3981	-	-	-	-	-	-	-	-	*455	2918	-	608
46 Other receipts	204052	*274	*962	*1890	*171	4797	47627	19399	13817	*3836	3911	13164	94202
47 Total deductions	31004040	*16297	*487335	*167290	*387097	1493818	4535651	1632757	1732639	1795665	974810	2939144	14841536
48 Cost of sales and operations	24136361	*13706	*241292	*86422	*241452	1144291	3656467	1382576	1410908	1524596	802357	2387776	11244518
49 Compensation of officers	444611	*58	*40305	-	*16077	75022	137004	*19477	27242	*16001	6255	13911	93259
50 Repairs	309417	*313	*1219	*6206	*5923	10433	13413	8773	9110	*4730	621	11131	237545
51 Bad debts	54643	*282	-	*954	*1528	*4795	20384	*921	3958	*1430	1872	6819	11700
52 Rent paid on business property	162031	*143	*23503	*4567	*7722	6296	32749	*10088	4584	*2421	1711	21351	46896
53 Taxes paid	618005	*225	*14930	*5304	*13989	40957	87573	19525	33548	32300	19655	39614	310386
54 Interest paid	729156	*712	*1044	*2388	*5010	10765	35257	17242	23147	16566	9897	28536	578591
55 Contributions or gifts	7649	-	-	-	*29	*79	1122	*159	*133	*259	157	278	5434
56 Amortization	19454	-	*49	*56	-	*2635	5881	*275	1035	*245	2064	1702	5512
57 Depreciation	904973	*278	*4651	*10983	*7490	30710	74126	21016	44520	29314	26782	46718	608386
58 Depletion	259947	-	-	-	-	-	-	-	-	-	-	1908	258039
59 Advertising	184483	*-0	*823	*465	*1185	2276	9380	2302	8891	*8659	4919	27706	117877
60 Pension, prof sh, stock, annuity	183195	-	-	-	-	*3392	12616	*10159	3530	*8992	4128	11726	128652
61 Employee benefit programs	239579	*376	*3810	*427	*11099	*11465	70647	*14840	33889	*11504	11859	21648	48016
62 Net loss, noncapital assets	4270	-	-	-	-	*345	*116	-	*48	-	6	2611	1145
63 Other deductions	2746264	*205	*155709	*49520	*75592	150357	378916	125404	128095	138650	82528	315710	1145579
64 Total receipts less total deducts	842530	*143	*605	*-675	*-25540	42483	181502	21347	67732	86769	108373	61063	298730
65 Const taxable inc frm rel frn corps	660	-	-	-	-	-	-	-	-	-	-	-	660
66 Net income (less deficit), total	839804	*143	*605	*-675	*-25540	42483	181495	21347	67732	86756	108373	60768	296318
67 Net income, total	1027409	*143	*13622	*11782	*3610	62129	218014	*30351	88407	86756	109511	98756	304327
68 Deficit, total	187605	-	*13017	*12457	*29150	*19645	36519	*9004	*20676	-	1138	37988	8010
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	405689	*143	*3803	*-3216	*-18001	*28697	152854	*20823	60864	*45235	69164	45324	-
72 Statutory special deductions, total	26234	-	*2079	*2541	*694	*864	*5882	-	*2253	*3585	2918	4962	456
73 Net operating loss deduction	21993	-	*2079	*2541	*694	*864	*5842	-	*2095	*3130	-	4732	16
74 Dividends received deduction	4241	-	-	-	-	-	*40	-	*158	*455	2918	230	440
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	521235	-	-	-	*2916	*13752	58412	*9512	*8917	*37956	37428	48470	303872
77 Income tax before credits, total	201029	-	-	-	*437	*2388	18927	*3229	*3781	*13275	13011	17120	128859
78 Regular tax	176279	-	-	-	*437	*2388	18480	*3229	*2926	*12896	12961	16740	106221
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	23779	-	-	-	-	-	*448	-	*851	*165	-	311	22003
82 Environmental tax	799	-	-	-	-	-	-	-	*4	*39	50	70	636
83 Foreign tax credit	983	-	-	-	-	-	-	-	-	-	16	-	967
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	829	-	-	-	-	*177	*128	*62	-	*48	10	236	168
88 Prior year minumum tax credit	*1426	-	-	-	-	-	*159	*104	-	-	372	-	791
89 Income tax after credits, total	197791	-	-	-	*437	*2212	18641	*3062	*3781	*13228	12612	16885	126933

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	5407	*70	*1666	*678	1073	799	873	128	83	20	8	5	3
2 Total assets	11449316	-	*52416	*135268	422474	584390	1902169	834572	1247088	638236	543169	812649	4276884
3 Cash	795487	-	*9357	*11806	29957	79016	129436	68265	83169	49616	60815	22516	251534
4 Notes and accounts receivable	2017124	-	*7240	*54420	103072	178003	455702	219958	231158	193194	82004	219409	272964
5 Less: Allowance for bad debts	59888	-	-	*2782	*2390	*2701	4020	*20664	4798	*8333	830	4326	9045
6 Inventories	2130544	-	*5660	*36209	89584	115763	493347	238807	303756	178080	106083	167847	395407
7 Investments in govt. obligations, Total	98003	-	-	-	-	-	-	-	-	-	-	98003	-
8 Tax-exempt securities	*1	-	-	-	-	-	*1	-	-	-	-	-	-
9 Other current assets	257512	-	*866	*2362	8360	14347	47437	13391	51274	14089	36193	40426	28766
10 Loans to stockholders	51837	-	*14123	*1819	*10209	*5262	*12164	-	*4306	*3954	-	-	-
11 Mortgage and real estate loans	*1293148	-	-	-	-	*2284	*1182	-	-	-	1	2096	1287585
12 Other investments	508064	-	-	*5912	*22411	*38733	59715	*45840	80397	28847	77516	31433	117259
13 Depreciable assets	5930693	-	*69531	*91923	364202	315195	1183311	508286	716628	262084	220791	351480	1847260
14 Less: Accumulated depreciation	3158038	-	*49663	*67297	225359	182201	663569	271891	335550	134400	96300	174890	956918
15 Depletable assets	*55161	-	-	-	-	-	*3218	*7561	-	-	-	-	44382
16 Less: Accumulated depletion	*20316	-	-	-	-	-	*3098	*1386	-	-	-	-	15832
17 Land	248818	-	-	*1737	*10220	*12006	81746	19462	39381	12509	12216	14280	45260
18 Intangible assets (Amortizable)	253642	-	*371	*39	*10684	26167	38932	*4298	39265	*24107	2435	41757	65585
19 Less: Accumulated amortization	104780	-	*120	*39	*1290	*15651	26728	*2305	*4297	*7109	1462	1341	44439
20 Other assets	1152306	-	*-4949	*-841	2812	*-1834	93391	*4948	42399	21599	43706	3959	947115
21 Total liabilities	11449316	-	*52416	*135268	422474	584390	1902169	834572	1247088	638236	543169	812649	4276884
22 Accounts payable	1274769	-	*18730	*37332	69629	95857	314275	161224	182848	80403	64146	75325	175000
23 Mort, notes, and bonds under 1 yr	872214	-	*6474	*9434	60064	29045	255148	162612	131098	*66939	27268	8649	115484
24 Other current liabilities	1295969	-	*42637	*23071	34659	81837	170364	83946	103852	100773	78485	127366	448979
25 Loans from stockholders	299512	-	*4266	*26306	53226	*59323	66764	*67491	*22135	-	1	-	-
26 Mort, notes, bonds, 1 yr or more	3324898	-	*49206	*40385	71172	107740	322019	*97764	193762	102804	48913	105272	2185862
27 Other liabilities	1158532	-	*212	*150	*87	*6109	46657	*2973	32485	*6097	30008	30843	1002912
28 Net worth	3223420	-	*-69107	*-1410	133638	204479	726942	258561	580908	281221	294347	465194	348648
29 Capital stock	519677	-	*5366	*42804	17932	77177	67875	53654	27215	17798	20392	73753	115711
30 Paid-in or capital surplus	1070879	-	-	*44378	*39988	*56933	118724	20972	284088	*74145	206238	68052	157360
31 Retained earnings, appropriated	*2114	-	-	-	-	-	*2001	*113	-	-	-	-	-
32 Retained earnings, unappropriate	1291301	-	*-69459	*-65663	71753	66718	376634	*29978	141042	*109965	170379	384217	75736
33 Retained earnings (S Corp)	501840	-	*-4860	-	*7306	*10756	205846	*155723	145477	*79993	-98402	-	-
34 Less: Cost of treasury stock	162391	-	*155	*22930	*3342	*7106	44138	*1879	*16915	*679	4261	60828	159
35 Total receipts	22659414	*123415	*409744	*648903	1262650	1832732	5429934	1932780	2836984	1678782	1513666	2002687	2987136
36 Business receipts	21914205	*79143	*406996	*640507	1255217	1781912	5338269	1905961	2782710	1657393	1477258	1959485	2629356
37 Interest	318992	*95	*169	*310	*2040	*2195	10260	*1252	8162	*3631	6252	13937	270689
38 Interest on govt. obligations, State and local	1435	-	-	-	*15	-	*126	*511	*227	*66	45	445	-
39 Rents	18711	-	-	*2133	*116	-	7514	*404	*3267	*1255	2238	324	1461
40 Royalties	*36574	-	-	-	-	-	-	-	*154	62	1028	120	35210
41 Net S-T cap gain less net LT loss	*1347	-	*393	-	-	*745	*95	-	-	93	-	-	22
42 Net L-T cap gain less net ST loss	17175	-	-	-	*183	*265	*7101	-	*6550	*512	11	719	1834
43 Net gain, noncapital assets	56212	*172	-	-	*1304	*31170	4443	*1521	16355	*139	211	25	873
44 Dividends, domestic corporations	1781	-	-	-	*30	*813	*110	*408	*12	*281	-0	45	81
45 Dividends, foreign corporations	*6227	-	-	-	-	*171	-	-	-	4254	-	-	1801
46 Other receipts	286754	*44005	*2187	*5953	*3747	15461	62016	22724	19547	11097	26623	27587	45808
47 Total deductions	21826542	*104955	*397622	*643285	1243175	1803469	5283797	1877955	2724642	1586604	1447038	1905494	2808506
48 Cost of sales and operations	16566113	*54229	*205522	*473916	891276	1401077	4052980	1429665	2216753	1280297	1152232	1475762	1932404
49 Compensation of officers	495049	*2271	*31467	*16646	56096	60620	157008	71918	39913	24522	8728	14857	11005
50 Repairs	173317	*439	*4418	*10027	13310	10299	25352	17274	8120	5556	2580	6558	69383
51 Bad debts	69070	*32678	-	*5352	*3865	4461	7152	*2244	3505	1941	1394	1491	4986
52 Rent paid on business property	198937	*1379	*26164	*8133	21955	26446	49573	9488	11670	6117	4251	13990	19771
53 Taxes paid	490575	*2219	*16459	*19380	34664	39273	128690	37377	50910	23195	32069	40266	66074
54 Interest paid	383086	*241	*2843	*5142	11656	19217	51044	22615	37541	12458	7923	20269	192136
55 Contributions or gifts	7452	-	-	*6	*427	*355	816	*524	419	*558	681	655	3012
56 Amortization	27755	*6	*63	*381	*1036	*4185	7246	*129	5442	*831	650	2004	5784
57 Depreciation	428165	*1861	*7749	*5309	26982	40881	79112	33250	46475	18850	21460	36871	109364
58 Depletion	*11190	-	-	-	*123	-	-	*7805	-	-	-	-	3262
59 Advertising	131372	*153	*884	*2663	4104	5454	33009	6386	14107	9873	14468	25269	15006
60 Pension, prof sh, stock, annuity	60823	-	-	-	*2317	*7176	11515	*2295	4017	*2734	1040	13822	15907
61 Employee benefit programs	271697	*2369	*8714	*8626	9518	31186	52265	*16929	14059	22393	19977	22664	62996
62 Net loss, noncapital assets	12929	-	-	*47	*1	*7066	*3978	*213	*166	*61	46	725	628
63 Other deductions	2499011	*7110	*93340	*87656	165847	145774	624058	219844	271545	177219	179539	230290	296788
64 Total receipts less total deducts	832873	*18461	*12122	*5618	19475	29262	146137	54825	112342	92178	66628	97193	178630
65 Const taxable inc frm rel frn corps	8212	-	-	-	-	-	-	-	-	2712	-	-	5499
66 Net income (less deficit), total	839649	*18461	*12122	*5618	19461	29262	146011	54314	112115	94824	66583	96748	184129
67 Net income, total	985545	*18478	*13318	*19529	37449	69866	179536	67723	137360	94824	66583	96748	184129
68 Deficit, total	145895	*17	*1195	*13911	*17989	*40604	33525	*13409	*25246	-	-	-	-
69 Net income (less def), Form 1120-A	*-9292	-	*413	*-9705	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2101	*2101	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	244190	-	*8117	-	*-4726	*20801	85696	*11003	80401	*42354	543	-	-
72 Statutory special deductions, total	109175	*12021	*4469	*12257	*2851	*13998	*6897	*14128	*7213	*15555	10494	2856	6437
73 Net operating loss deduction	107187	*12021	*4469	*12257	*2830	*13429	*6819	*13842	*7204	*15140	10494	2824	5858
74 Dividends received deduction	1988	-	-	-	*21	*569	*77	*286	*9	*415	-0	32	580
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	584048	*6457	*534	*7272	*32093	*15906	68340	*39653	49746	*36915	55546	93892	177692
77 Income tax before credits, total	195748	*2370	*80	*1091	*8204	*4445	21000	*13492	16925	*13577	19203	32731	62630
78 Regular tax	193268	*1899	*80	*1091	*8204	*4359	20910	*13482	16900	*12601	18905	32645	62191
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1504	-	-	-	-	*86	*90	-	-	*936	225	-	167
82 Environmental tax	505	-	-	-	-	-	-	*10	*25	*41	72	86	271
83 Foreign tax credit	2933	-	-	-	-	-	-	-	-	2331	69	72	462
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3778	-	-	-	-	-	-	-	-	-	-	-	3778
87 General business credit	2038	-	-	-	-	-	*641	*119	*14	-	281	981	2
88 Prior year minumum tax credit	*1881	-	-	-	-	-	*53	-	*362	-	369	491	605
89 Income tax after credits, total	185117	*2370	*80	*1091	*8204	*4445	20305	*13373	16549	*11247	18483	31187	57782

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 14
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	9750	*275	4416	1482	1210	793	1140	206	137	46	21	5	19
2	Total assets	22775407	-	220651	242764	419375	596560	2629518	1431552	2291483	1660811	1557991	747003	10977697
3	Cash	1041897	-	39469	*16725	34628	23021	254675	76970	101725	98684	55415	27653	312933
4	Notes and accounts receivable	5642667	-	46141	70228	143916	177511	740524	449139	576538	453168	419521	231824	2334156
5	Less: Allowance for bad debts	152608	-	-	*28	*714	*626	7162	8544	13094	10160	16852	5760	89670
6	Inventories	4960124	-	64580	*48783	131969	212386	779398	446857	732719	398326	449023	150409	1545674
7	Investments in govt. obligations, Total	*25654	-	-	-	-	-	-	*6749	*5879	-	7986	40	5000
8	Tax-exempt securities	*85994	-	-	-	-	-	*10844	-	*15334	*15094	-	-	44722
9	Other current assets	888038	-	*3511	*2975	13847	15575	143690	75815	83274	84613	44832	13930	405976
10	Loans to stockholders	54343	-	*14207	*787	*5971	*3794	19464	*373	*6745	*2991	10	-	-
11	Mortgage and real estate loans	*24347	-	-	-	-	-	*3817	*14358	*608	-	4008	-	1556
12	Other investments	2020521	-	*1056	*22231	*1933	*603	112758	24130	59949	31763	41932	59427	1664738
13	Depreciable assets	12265904	-	236797	179693	265540	356691	1324783	722104	1222122	908645	918328	325865	5805335
14	Less: Accumulated depreciation	6744175	-	186297	102641	184657	209833	851880	402813	673003	433917	491463	146353	3061317
15	Depletable assets	*3735	-	-	-	-	-	*173	-	*295	*497	-	2455	315
16	Less: Accumulated depletion	*1463	-	-	-	-	-	*117	-	-	-	-	1319	27
17	Land	336080	-	*159	*139	*4620	*2836	54159	16684	32846	29628	23527	6777	164706
18	Intangible assets (Amortizable)	1958572	-	*2315	*10699	*638	*14079	31417	*12286	138324	76510	82678	39324	1550302
19	Less: Accumulated amortization	285458	-	*947	*7064	*583	*9745	19006	*8104	36986	*23254	19346	2384	158039
20	Other assets	651234	-	*-339	*238	*2266	*10268	31979	5547	38208	28223	38390	45114	451338
21	Total liabilities	22775407	-	220651	242764	419375	596560	2629518	1431552	2291483	1660811	1557991	747003	10977697
22	Accounts payable	2643461	-	86371	39193	88444	133942	448733	215929	281625	224221	160776	77889	886339
23	Mort, notes, and bonds under 1 yr	1563234	-	*43546	*42509	55176	34890	276062	419232	236644	106383	88366	7056	253370
24	Other current liabilities	2452000	-	44619	*14619	56761	41193	280234	235704	197819	149919	150043	63887	1217203
25	Loans from stockholders	520360	-	*105108	*10997	*74893	55863	118592	*61539	*62031	*29291	1751	-	295
26	Mort, notes, bonds, 1 yr or more	4984743	-	45771	*69517	39399	109354	249903	142368	466272	434283	447409	511272	2469195
27	Other liabilities	1225227	-	*1	*15315	*6542	*10050	15267	150729	68833	25311	68955	124779	739445
28	Net worth	9386381	-	-104765	50614	98160	211268	1240728	206052	978259	691404	640691	-37880	5411850
29	Capital stock	1084822	-	98481	12631	84505	47582	172943	196350	110926	52069	63505	275	245554
30	Paid-in or capital surplus	3027369	-	*96913	*4185	*18982	44751	89362	105433	127706	222740	152551	224274	1940473
31	Retained earnings, appropriated	*899	-	-	-	-	-	-	-	*899	-	-	-	-
32	Retained earnings, unappropriate	3834905	-	-250847	*23042	*45830	85694	323270	-222088	493783	64645	259788	-262429	3274216
33	Retained earnings (S Corp)	1702219	-	*2400	*24665	*-38728	*33324	713220	*156820	263024	*359652	187843	-	-
34	Less: Cost of treasury stock	263833	-	*51712	*13909	*12429	*83	*58068	*30463	*18079	*7702	22996	-	48392
35	Total receipts	42799271	*704774	958660	1090292	1151002	1809140	6454993	3919198	4462693	3222111	3036467	1300586	14689356
36	Business receipts	42029223	*702992	956129	1087549	1146240	1790904	6384103	3874875	4388043	3194396	2987548	1283649	14232795
37	Interest	77064	*398	*811	*32	*1472	*195	3309	2351	3368	3786	1576	1554	58210
38	Interest on govt. obligations, State and local	11505	-	-	-	-	-	*1419	*1135	*542	*579	156	90	7584
39	Rents	24818	-	-	-	-	*592	*165	*368	*928	*1318	413	3476	17557
40	Royalties	41566	31	-	-	-	-	*3496	-	*414	-	2123	171	35330
41	Net S-T cap gain less net LT loss	2685	-	-	-	*45	-	*2025	*25	*45	*33	53	-	458
42	Net L-T cap gain less net ST loss	49581	-	-	-	*45	-	*310	*211	43683	*602	460	-	4270
43	Net gain, noncapital assets	14855	-	-	*2466	*72	-	5468	*95	1334	182	1339	199	3699
44	Dividends, domestic corporations	9680	2	-	-	-	-	*278	*4	*363	*304	149	4026	4555
45	Dividends, foreign corporations	54337	-	-	-	-	-	-	-	*4296	88	999	146	48808
46	Other receipts	483957	*1350	*1719	*245	*3126	17449	54420	40133	19676	20823	41650	7275	276090
47	Total deductions	41140966	*699096	963827	1061049	1167914	1808687	6228774	3810618	4321787	3097256	2894595	1278402	13808959
48	Cost of sales and operations	29130281	*499564	568911	731945	773971	1280859	4542392	3056079	3160986	2378841	2147397	958788	9030549
49	Compensation of officers	775981	*3333	72665	*32463	82336	55537	205681	69218	77314	37377	33723	9411	96924
50	Repairs	158924	*1192	5047	8167	8597	5738	19749	2802	14813	3157	7298	943	81421
51	Bad debts	179353	*22269	*4969	*765	*14759	9215	15187	12849	11456	7784	17512	2559	60029
52	Rent paid on business property	577923	*7568	48160	44453	32112	45611	78891	27533	31466	19779	24988	6203	211160
53	Taxes paid	1040333	*11291	24928	34084	36797	53177	157861	67982	112372	64226	53728	19276	404611
54	Interest paid	565323	*5826	6857	*5906	8133	12082	54083	43313	63294	45219	47688	54380	218540
55	Contributions or gifts	21954	*22	-	*188	*49	*102	1306	*864	1212	*600	1267	529	15815
56	Amortization	80998	*12164	*952	*704	*791	*1623	5537	*2357	12567	3599	5461	1616	33628
57	Depreciation	854114	*7420	16125	*19554	20117	25422	84550	45152	83530	64126	59652	19025	409441
58	Depletion	*997	-	-	-	-	-	-	-	-	*11	-	985	-
59	Advertising	678438	*6899	4066	2673	5909	22417	73668	32215	53801	36725	33291	28804	377968
60	Pension, prof sh, stock, annuity	232709	*2298	*1671	-	*175	*4751	22465	6060	26067	16509	10467	5311	136935
61	Employee benefit programs	668681	*6085	*10689	*4134	*6408	10488	91816	49339	105346	38623	33669	18986	293097
62	Net loss, noncapital assets	37023	*51	-	*4	*13831	-	*3178	*1445	*4918	*1616	936	4728	6316
63	Other deductions	6137934	*113115	198787	176009	163929	281666	872411	393409	562646	379062	417518	146857	2432525
64	Total receipts less total deducts	1658305	*5677	-5168	29243	-16913	454	226218	108580	140906	124855	141873	22184	880397
65	Const taxable inc frm rel frn corps	26427	-	-	-	-	-	-	-	-	-	-	-	26427
66	Net income (less deficit), total	1673227	*5677	-5168	29243	-16913	454	224799	107445	140364	124276	141717	22094	899240
67	Net income, total	2068033	*34865	*26358	29243	35475	38655	290585	152187	170856	144403	164422	74447	906534
68	Deficit, total	394805	*29188	31526	-	*52388	*38202	65786	*44742	*30493	*20128	22705	52354	7294
69	Net income (less def), Form 1120-A	*-3615	-	-	-	*-3615	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	443604	*18756	*13900	*3693	*-12369	*-14148	193805	*51272	53166	*66994	68536	-	-
72	Statutory special deductions, total	151881	2	*5539	*8623	*1467	*7959	*14070	*23891	34120	*15095	4671	8271	28175
73	Net operating loss deduction	135542	-	*5539	*8623	*1467	*7959	*13875	*23888	*31488	*14792	4193	4112	19608
74	Dividends received deduction	16339	2	-	-	-	-	*194	*3	*2632	*303	479	4159	8567
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1370581	*16107	*6920	*19394	*10129	*23268	48963	77045	72096	62322	89798	66177	878362
77	Income tax before credits, total	468528	*5574	*1038	*3527	*1683	*5523	14163	26386	25642	21842	31304	23293	308551
78	Regular tax	464168	*5558	*1038	*3527	*1683	*5523	13994	26031	24499	21214	30763	23119	307220
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	2687	-	-	-	-	-	*170	*352	*887	*570	446	91	171
82	Environmental tax	1455	16	-	-	-	-	-	*3	*38	*58	96	83	1160
83	Foreign tax credit	22164	17	-	-	-	-	-	-	*-0	-	27	3	22117
84	U.S. Possessions tax credit	103	-	-	-	-	-	-	-	103	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	6819	-	-	-	*445	-	-	*1136	*120	32	368	431	4287
88	Prior year minumum tax credit	2716	-	-	-	-	-	*53	-	*138	*779	615	-	1131
89	Income tax after credits, total	436726	*5558	*1038	*3527	*1238	*5523	14111	25250	25281	21032	30294	22859	281016

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	3602	*46	*634	*94	717	438	1031	181	261	82	40	23	55
2	Total assets	159002800	-	*14178	*16818	253565	295341	2536043	1184672	4127819	2779860	2784645	3496165	141513694
3	Cash	1633000	-	*596	*2255	36916	41160	197296	124769	141272	110961	66508	165643	745624
4	Notes and accounts receivable	18607218	-	*1858	-	*53536	95491	696771	290065	970474	596744	466875	572779	14862624
5	Less: Allowance for bad debts	490743	-	-	-	*1457	*540	14557	*4994	29743	17069	15133	21682	385568
6	Inventories	13658553	-	*754	-	*53638	72546	550764	264343	746311	496770	474466	475984	10522977
7	Investments in govt. obligations, Total	342984	-	-	-	-	-	-	*22553	-	8378	380	-	311674
8	Tax-exempt securities	137074	-	-	-	-	-	-	-	*42558	*48485	659	22106	23265
9	Other current assets	6034829	-	*415	*910	*4132	8415	107486	62382	123446	88677	89378	166881	5382707
10	Loans to stockholders	211474	-	*10449	-	*21022	*8519	*14290	*13929	*16482	*4605	1945	1364	118869
11	Mortgage and real estate loans	4673082	-	-	-	-	-	*2309	-	*8196	*4380	-	99	4658100
12	Other investments	31099325	-	-	*4786	*21289	*10032	83115	16806	203502	146567	264313	208384	30140531
13	Depreciable assets	114951279	-	*1149	*17912	*171140	219786	1816208	705638	3353377	2128931	2262114	2890682	101384343
14	Less: Accumulated depreciation	50855102	-	*1149	*11518	*120677	160139	1018121	346665	1665072	1019803	1040915	1443006	44028037
15	Depletable assets	6360274	-	*109	-	-	-	-	-	-	-	2698	2288	6355179
16	Less: Accumulated depletion	993762	-	*2	-	-	-	-	-	-	-	-	590	993170
17	Land	1673402	-	-	-	*6218	-	27861	9782	52392	32962	38898	64719	1440569
18	Intangible assets (Amortizable)	4008205	-	*145	-	*14089	*812	66088	*12534	152316	139308	152505	239422	3230986
19	Less: Accumulated amortization	939234	-	*145	-	*7456	*316	27524	*4182	72251	64864	17276	47903	697317
20	Other assets	8890943	-	*-0	*2472	*1176	*-425	34057	17712	84560	74828	37229	198996	8440338
21	Total liabilities	159002800	-	*14178	*16818	253565	295341	2536043	1184672	4127819	2779860	2784645	3496165	141513694
22	Accounts payable	17000071	-	*582	-	*77425	85340	387674	200100	546504	279609	314962	286320	14821556
23	Mort, notes, and bonds under 1 yr	7528631	-	-	-	*74760	*23395	239367	134865	570068	240381	345978	103798	5796018
24	Other current liabilities	16052393	-	*273	*10185	22524	24410	182922	56769	279487	211663	251860	278263	14734036
25	Loans from stockholders	1974901	-	-	*3813	*88070	*5271	65572	*6114	*98860	*9619	92730	16643	1588210
26	Mort, notes, bonds, 1 yr or more	47342806	-	*997	-	*80546	*47601	469810	256163	1104586	600750	770243	1034759	42977349
27	Other liabilities	15726465	-	*-81	-	*1518	*1676	37986	*18658	217701	134084	142183	247169	14925571
28	Net worth	53377534	-	*12407	*2820	-91278	107648	1152711	512003	1310612	1303754	866689	1529214	46670954
29	Capital stock	8012886	-	*12886	*2440	57327	12036	87989	51465	182759	125269	200025	266187	7014502
30	Paid-in or capital surplus	21636800	-	*23405	*3324	*15631	*9031	163465	29358	319210	278318	264675	560521	19969860
31	Retained earnings, appropriated	89308	-	-	-	-	-	-	-	-	-	3547	-	85761
32	Retained earnings, unappropriate	24223408	-	*922	-	*12430	60422	388253	122569	179503	523386	236586	505922	22193414
33	Retained earnings (S Corp)	2752325	-	*-24807	*-2944	*-126052	*30461	522748	319427	698431	487369	191483	396320	259889
34	Less: Cost of treasury stock	3337193	-	-	-	*50615	*4302	*9743	*10816	69292	110589	29627	199736	2852473
35	Total receipts	143000052	*384574	*92694	*81332	577105	842892	6128012	2372580	7841224	4403220	4535520	5053754	110687145
36	Business receipts	137365982	*290504	*70236	*81332	564824	816024	6069599	2358658	7713104	4362402	4477134	4970699	105591467
37	Interest	1377113	*493	*156	-	*2093	*983	3175	*3001	10275	6714	11570	20163	1318491
38	Interest on govt. obligations, State and local	22435	*38	-	-	-	-	*17	*569	3649	*2366	469	5951	9376
39	Rents	148172	250	-	-	-	*1975	*389	*334	4646	*3829	1854	6234	128661
40	Royalties	775455	5697	-	-	-	-	-	*626	*10264	-	172	1086	757610
41	Net S-T cap gain less net LT loss	56957	-	-	-	-	-	*241	-	*1116	*1	94	4506	50999
42	Net L-T cap gain less net ST loss	1338440	86382	*3610	-	-	*672	*12729	*145	29172	*3366	2137	12771	1187456
43	Net gain, noncapital assets	184653	75	-	-	*4935	*17937	7610	*283	26988	708	17250	1427	107441
44	Dividends, domestic corporations	68415	-	-	-	*33	-	*182	-	*297	*951	710	2592	63650
45	Dividends, foreign corporations	402931	-	-	-	*98	-	-	-	*744	*147	-	1468	400473
46	Other receipts	1259498	*1136	*18692	-	*5123	*5301	34070	8963	40968	22736	24129	26858	1071521
47	Total deductions	140513570	*295459	*93174	*92358	606765	836067	5982477	2343066	7625788	4218700	4443230	4842879	109133608
48	Cost of sales and operations	96772639	*203936	*65337	*39633	*401170	519352	4387266	1767127	5687977	3138182	3360667	3557305	73644687
49	Compensation of officers	1074715	1487	*1878	*6971	*33982	59659	262542	85422	169327	68952	43972	35444	305079
50	Repairs	2611900	112	*1288	*2430	*4398	*5008	41509	5114	38113	12749	12128	37375	2451674
51	Bad debts	303430	466	-	-	*682	*6377	23121	8150	20842	10988	12993	5332	214478
52	Rent paid on business property	1322539	*1093	*312	*9890	*26085	20597	79679	16052	46941	27089	24372	28104	1042325
53	Taxes paid	2802669	*2750	*2550	*4248	22209	21707	139333	45458	155624	84600	80978	98775	2144437
54	Interest paid	4776723	*7936	*260	-	*8084	4391	58958	26152	131143	59751	89655	96961	4293431
55	Contributions or gifts	100330	44	-	-	*8	*101	1249	*550	3026	1376	1225	4727	88022
56	Amortization	299008	*492	*14	-	*162	*99	8294	*3197	42582	20988	7478	21517	194185
57	Depreciation	7921326	*11865	*1124	*2724	*6134	16292	153704	56411	254453	157317	168335	217043	6875925
58	Depletion	304610	-	-	-	-	-	*3489	-	-	-	14	-	301108
59	Advertising	1110596	2223	*674	*61	*3170	*1280	10009	6513	18689	31209	22051	22904	991814
60	Pension, prof sh, stock, annuity	945652	662	-	-	-	*2701	38489	8753	34059	24869	22489	33696	779934
61	Employee benefit programs	2976922	1337	*2153	-	*6601	*6084	67736	18180	121262	75389	54966	86832	2536383
62	Net loss, noncapital assets	143891	3	-	-	-	-	*1843	*578	1445	*467	1670	1268	136617
63	Other deductions	17046618	*61052	*17587	*26400	94080	172417	705254	295409	900306	504774	540237	595594	13133508
64	Total receipts less total deducts	2486482	*89115	*-480	*-11026	-29660	6825	145536	29513	215436	184520	92290	210876	1553537
65	Const taxable inc frm rel frn corps	485711	-	-	-	-	-	-	-	*169	-	-	494	485047
66	Net income (less deficit), total	2949757	*89077	*-480	*-11026	-29660	6825	145519	28944	211956	182154	91820	205419	2029209
67	Net income, total	5160751	*91195	*8489	-	*15681	*30832	233975	57443	295810	214801	136326	264335	3811864
68	Deficit, total	2210994	*2118	*8969	*11026	*45341	*24007	88456	*28499	83854	32648	44505	58915	1782655
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	77283	77283	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	480241	*1557	*-8962	*-11026	*-12228	*22928	139205	26724	120729	88266	44903	39864	28281
72	Statutory special deductions, total	330509	77283	*8489	-	*92	*1715	*9598	*2571	27546	*2007	21172	3510	176527
73	Net operating loss deduction	190030	77283	*8489	-	-	*1715	*9471	*2571	27263	*1208	20649	403	40978
74	Dividends received deduction	140480	-	-	-	*92	-	*128	-	*283	*799	523	3107	135549
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	4295850	12354	-	-	*1435	*6190	77638	17637	140656	121298	67358	222027	3629256
77	Income tax before credits, total	1658327	5514	-	-	*215	*1045	24695	6232	51894	41932	25125	79365	1422310
78	Regular tax	1494132	4224	-	-	*215	*1045	24564	5749	47691	41233	22849	77040	1269522
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	-	4
81	Alternative minumum tax	156503	1205	-	-	-	-	*131	*479	3154	*837	2193	2010	146495
82	Environmental tax	6825	86	-	-	-	-	-	*4	83	91	83	315	6164
83	Foreign tax credit	320768	-	-	-	*11	-	-	-	-	*178	-	321	320258
84	U.S. Possessions tax credit	*4861	-	-	-	-	110	-	28	2791	1931	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	28	-	-	-	-	-	-	-	-	-	-	-	28
87	General business credit	17621	-	-	-	-	-	*38	-	*1040	*602	822	674	14446
88	Prior year minumum tax credit	8948	-	-	-	-	*61	*268	-	4302	*607	406	713	2590
89	Income tax after credits, total	1306102	5514	-	-	*205	*874	24389	*6204	43761	38614	23897	77657	1084987

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Paper and allied products: Pulp, paper, and board mills

MINOR INDUSTRY 2625
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	399	*5	*139	-	*69	-	*59	*19	41	*17	11	7	32
2 Total assets	102900268	-	*12797	-	*29081	-	*187445	*152312	668334	*579153	752253	984108	99534785
3 Cash	574573	-	*467	-	*1006	-	*13303	*5920	11958	*24392	18341	62113	437072
4 Notes and accounts receivable	10421476	-	*1858	-	*5263	-	*45689	*56237	109331	*84666	96772	137404	9884257
5 Less: Allowance for bad debts	210930	-	-	-	-	-	*1424	*1841	*1260	*1664	3207	7585	193949
6 Inventories	7416016	-	-	-	*11418	-	*47846	*25306	89777	*91703	108959	110217	6930790
7 Investments in govt. obligations, Total	190641	-	-	-	-	-	-	-	-	-	380	-	190261
8 Tax-exempt securities	*737	-	-	-	-	-	-	-	-	*737	-	-	-
9 Other current assets	2260126	-	*23	-	-	-	*9383	*27095	16247	*34847	21744	29072	2121714
10 Loans to stockholders	*21584	-	*10449	-	-	-	-	-	*168	-	198	-	10769
11 Mortgage and real estate loans	2152	-	-	-	-	-	-	-	-	-	-	99	2053
12 Other investments	23850815	-	-	-	-	-	*37985	*2484	*11279	*9052	86756	47816	23655444
13 Depreciable assets	77758162	-	*1149	-	*53859	-	*87478	*84223	752559	*547636	683957	1091095	74456206
14 Less: Accumulated depreciation	33500770	-	*1149	-	*44735	-	*53279	*45760	348734	*239538	337284	575068	31855223
15 Depletable assets	5885106	-	-	-	-	-	-	-	-	-	2698	2288	5880120
16 Less: Accumulated depletion	863035	-	-	-	-	-	-	-	-	-	-	590	862444
17 Land	757359	-	-	-	*2269	-	*27	*94	7102	*12385	7530	17179	710771
18 Intangible assets (Amortizable)	1943324	-	-	-	-	-	*1942	*836	*2072	*11163	61316	20028	1845967
19 Less: Accumulated amortization	263490	-	-	-	-	-	*1506	*836	*262	*5094	2716	4543	248533
20 Other assets	6656422	-	-	-	-	-	-	*-1446	18097	*8867	6809	54583	6569511
21 Total liabilities	102900268	-	*12797	-	*29081	-	*187445	*152312	668334	*579153	752253	984108	99534785
22 Accounts payable	11149004	-	*582	-	*35	-	*14642	*28604	89251	*64484	54659	55711	10841036
23 Mort, notes, and bonds under 1 yr	4790880	-	-	-	*5540	-	*10915	*17456	61592	*46115	160384	42831	4446047
24 Other current liabilities	5617560	-	*159	-	*432	-	*8602	*7949	41586	*38397	37541	77256	5405638
25 Loans from stockholders	1307401	-	-	-	-	-	*1265	-	*3044	-	43439	7074	1252579
26 Mort, notes, bonds, 1 yr or more	31213441	-	-	-	*4501	-	*2023	*14734	191977	*101318	102437	348646	30447804
27 Other liabilities	10902883	-	-	-	-	-	*9754	-	127427	*20848	66263	83037	10595553
28 Net worth	37919098	-	*12056	-	*18572	-	*140243	*83569	153456	*307992	287529	369554	36546128
29 Capital stock	5594176	-	*11127	-	*3470	-	*1679	*1243	31162	*8327	82156	194930	5260083
30 Paid-in or capital surplus	16341728	-	-	-	-	-	*9700	-	*73334	*87426	53370	270863	15847036
31 Retained earnings, appropriated	84986	-	-	-	-	-	-	-	-	-	-	-	84986
32 Retained earnings, unappropriate	16255364	-	*929	-	*46362	-	*67852	-	47333	*87041	139454	-84245	15950638
33 Retained earnings (S Corp)	331911	-	-	-	-	-	*61012	*82687	*19544	*154227	14441	-	-
34 Less: Cost of treasury stock	689068	-	-	-	*31259	-	-	*361	*17917	*29029	1892	11994	596616
35 Total receipts	71287860	*112737	*77903	-	*58597	-	*401570	*344751	873123	*703492	923540	1153543	66638605
36 Business receipts	68037043	*26355	*55445	-	*58597	-	*399591	*344031	869259	*695118	910259	1131166	63547222
37 Interest	603528	-	*156	-	*-0	-	-	-	*707	*364	4476	8177	589647
38 Interest on govt. obligations, State and local	6622	-	-	-	-	-	-	-	*176	*520	225	313	5389
39 Rents	76196	-	-	-	-	-	-	-	*33	*208	326	303	75326
40 Royalties	336937	-	-	-	-	-	-	-	-	-	20	-	336916
41 Net S-T cap gain less net LT loss	51051	-	-	-	-	-	-	-	-	-	51	18	50981
42 Net L-T cap gain less net ST loss	1084849	86382	*3610	-	-	-	-	-	-	*3061	675	50	991072
43 Net gain, noncapital assets	80955	-	-	-	-	-	-	*49	*7	*300	459	32	80107
44 Dividends, domestic corporations	15467	-	-	-	-	-	-	-	*138	*4	304	1368	13653
45 Dividends, foreign corporations	163796	-	-	-	-	-	-	-	-	*140	-	790	162866
46 Other receipts	831417	-	*18692	-	-	-	*1979	*670	*2801	*3777	6745	11326	785426
47 Total deductions	71139739	*33896	*69414	-	*57419	-	*374700	*325242	873011	*685553	907062	1132792	66680650
48 Cost of sales and operations	46903544	*20059	*47279	-	*33378	-	*291007	*274764	685473	*525588	710890	825909	43489199
49 Compensation of officers	250951	-	*1878	-	*7342	-	*33365	*2904	*10510	*10129	7517	8233	169072
50 Repairs	1998223	-	*1288	-	-	-	*348	*-0	*11103	*289	1235	13785	1970173
51 Bad debts	65569	-	-	-	-	-	*1802	*1624	*574	*1468	534	791	58777
52 Rent paid on business property	770689	*186	*312	-	-	-	*2727	*202	*1552	*1530	2263	12389	749529
53 Taxes paid	1513137	*118	*2345	-	*4163	-	*3759	*4238	18754	*6084	13754	21238	1438685
54 Interest paid	2675137	*483	*254	-	*624	-	*1976	*2395	14586	*8833	22439	24584	2598964
55 Contributions or gifts	38477	-	-	-	*7	-	*88	-	*74	*36	265	598	37409
56 Amortization	125945	*24	-	-	-	-	*100	*2	*560	*3344	1132	13085	107698
57 Depreciation	5147701	*1275	*1124	-	*852	-	*5438	*9663	51137	*47188	38685	80573	4911765
58 Depletion	269410	-	-	-	-	-	-	-	-	-	14	-	269396
59 Advertising	682438	-	-	-	*19	-	*229	*1214	*1907	*1603	3347	3613	670505
60 Pension, prof sh, stock, annuity	403726	-	-	-	-	-	*1113	*278	*2694	*2833	4619	7100	385088
61 Employee benefit programs	1424542	-	*2153	-	-	-	*357	*1166	*14750	*5823	13354	16390	1370548
62 Net loss, noncapital assets	4380	-	-	-	-	-	*90	-	*157	*251	16	584	3282
63 Other deductions	8865871	*11751	*12781	-	*11034	-	*32301	*26792	59179	*70554	86998	103921	8450561
64 Total receipts less total deducts	148121	*78840	*8489	-	*1178	-	*26870	*19508	111	*17939	16478	20751	-42045
65 Const taxable inc frm rel frn corps	116985	-	-	-	-	-	-	-	-	-	-	494	116491
66 Net income (less deficit), total	258483	*78840	*8489	-	*1178	-	*26870	*19508	-64	*17419	16253	20933	69057
67 Net income, total	1557317	*78840	*8489	-	*1178	-	*29371	*19508	*35935	*38383	27627	66268	1251718
68 Deficit, total	1298834	-	-	-	-	-	*2501	-	*36000	*20964	11374	45335	1182661
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	77283	77283	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	77037	*1557	-	-	-	-	*16351	*19508	*11814	*26403	1403	-	-
72 Statutory special deductions, total	185282	77283	*8489	-	-	-	-	-	*1651	*136	5340	1808	90576
73 Net operating loss deduction	*117876	77283	*8489	-	-	-	-	-	*1554	-	5129	83	25337
74 Dividends received deduction	67406	-	-	-	-	-	-	-	*97	*136	210	1725	65239
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1314430	-	-	-	*1178	-	*10519	-	*22567	*11847	21064	65410	1181845
77 Income tax before credits, total	584430	1267	-	-	*177	-	*3576	-	*7819	*3806	8198	24433	535155
78 Regular tax	458492	-	-	-	*177	-	*3576	-	*7678	*4028	7176	22698	413160
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	123275	1198	-	-	-	-	-	-	*132	-	994	1637	119314
82 Environmental tax	2887	70	-	-	-	-	-	-	*9	*6	28	97	2677
83 Foreign tax credit	47090	-	-	-	-	-	-	-	-	-	-	76	47013
84 U.S. Possessions tax credit	251	-	-	-	-	-	-	-	251	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3	-	-	-	-	-	-	-	-	-	-	-	3
87 General business credit	3322	-	-	-	-	-	-	-	*176	*22	171	45	2908
88 Prior year minumum tax credit	*3577	-	-	-	-	-	-	-	*813	-	364	88	2312
89 Income tax after credits, total	530187	1267	-	-	*177	-	*3576	-	*6579	*3784	7662	24223	482918

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Paper and allied products: Other paper products

MINOR INDUSTRY 2699 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	3203	*41	*495	*94	648	438	972	162	220	65	29	16	23
2 Total assets	56102533	-	*1381	*16818	224484	295341	2348598	1032360	3459485	2200707	2032392	2512057	41978909
3 Cash	1058427	-	*128	*2255	*35910	41160	183993	118849	129314	86569	48167	103530	308552
4 Notes and accounts receivable	8185741	-	-	-	*48273	95491	651082	233828	861143	512078	370104	435374	4978367
5 Less: Allowance for bad debts	279813	-	-	-	*1457	*540	13133	*3154	28483	15405	11926	14097	191618
6 Inventories	6242537	-	*754	-	*42220	72546	502918	239037	656534	405067	365508	365767	3592188
7 Investments in govt. obligations, Total	*152343	-	-	-	-	-	-	*22553	-	8378	-	-	121412
8 Tax-exempt securities	*136337	-	-	-	-	-	-	-	*42558	*47748	659	22106	23265
9 Other current assets	3774703	-	*391	*910	*4132	8415	98103	35287	107199	53830	67633	137808	3260994
10 Loans to stockholders	189890	-	-	-	*21022	*8519	*14290	*13929	*16314	*4605	1747	1364	108100
11 Mortgage and real estate loans	*4670931	-	-	-	-	-	*2309	-	*8196	*4380	-	-	4656047
12 Other investments	7248510	-	-	*4786	*21289	*10032	45130	*14322	192223	137515	177557	160569	6485087
13 Depreciable assets	37193117	-	-	*17912	*117280	219786	1728730	621416	2600818	1581295	1578157	1799587	26928137
14 Less: Accumulated depreciation	17354332	-	-	*11518	*75942	160139	964842	300905	1316338	780265	703631	867938	12172815
15 Depletable assets	*475168	-	*109	-	-	-	-	-	-	-	-	-	475059
16 Less: Accumulated depletion	*130727	-	*2	-	-	-	-	-	-	-	-	-	130726
17 Land	916043	-	-	-	*3948	-	27834	*9688	45290	20577	31367	47539	729798
18 Intangible assets (Amortizable)	2064881	-	*145	-	*14089	*812	64145	*11698	150244	128145	91190	219394	1385019
19 Less: Accumulated amortization	675744	-	*145	-	*7456	*316	*26018	*3346	71989	59771	14560	43360	448784
20 Other assets	2234521	-	*-0	*2472	*1176	*-425	34057	19158	66462	65961	30420	144413	1870826
21 Total liabilities	56102533	-	*1381	*16818	224484	295341	2348598	1032360	3459485	2200707	2032392	2512057	41978909
22 Accounts payable	5851067	-	-	-	*77390	85340	373032	171496	457253	215125	260303	230609	3980520
23 Mort, notes, and bonds under 1 yr	2737751	-	-	-	*69220	*23395	228452	117410	508476	194266	185594	60966	1349972
24 Other current liabilities	10434832	-	*114	*10185	*22092	24410	174320	48819	237901	173266	214319	201007	9328398
25 Loans from stockholders	667500	-	-	*3813	*88070	*5271	64307	*6114	*95816	*9619	49291	9569	335631
26 Mort, notes, bonds, 1 yr or more	16129364	-	*997	-	*76045	*47601	467787	241429	912609	499432	667806	686113	12529545
27 Other liabilities	4823582	-	*-81	-	*1518	*1676	28232	*18658	90274	113237	75920	164132	4330018
28 Net worth	15458436	-	*351	*2820	-109851	107648	1012468	428434	1157156	995762	579160	1159660	10124826
29 Capital stock	2418710	-	*1759	*2440	*53857	12036	86310	50222	151597	116942	117869	71257	1754419
30 Paid-in or capital surplus	5295071	-	*23405	*3324	*15631	*9031	153765	29358	245877	190892	211306	289659	4122824
31 Retained earnings, appropriated	4322	-	-	-	-	-	-	-	-	-	3547	-	775
32 Retained earnings, unappropriate	7968044	-	*-7	-	*-33932	60422	320401	122569	132170	436345	97131	590167	6242776
33 Retained earnings (S Corp)	2420414	-	*-24807	*-2944	*-126052	*30461	461735	*236740	678887	333142	177042	396320	259889
34 Less: Cost of treasury stock	2648126	-	-	-	*19355	*4302	*9743	*10455	51375	81560	27735	187742	2255857
35 Total receipts	71712192	*271837	*14791	*81332	518508	842892	5726442	2027829	6968101	3699728	3611980	3900211	44048540
36 Business receipts	69328939	264149	*14791	*81332	*506227	816024	5670008	2014626	6843845	3667284	3566875	3839532	42044246
37 Interest	773585	*493	-	-	*2092	*983	3175	*3001	9568	6350	7093	11986	728844
38 Interest on govt. obligations, State and local	15813	*38	-	-	-	-	*17	*569	*3473	*1846	245	5638	3987
39 Rents	71977	250	-	-	-	*1975	*389	*334	4613	*3621	1528	5931	53335
40 Royalties	438519	5697	-	-	-	-	-	*626	*10264	-	152	1086	420694
41 Net S-T cap gain less net LT loss	*5906	-	-	-	-	-	*241	-	*1116	*1	43	4488	18
42 Net L-T cap gain less net ST loss	253591	-	-	-	-	*672	*12729	*145	29172	*306	1462	12721	196384
43 Net gain, noncapital assets	103698	75	-	-	*4935	*17937	7610	*234	26981	407	16790	1394	27334
44 Dividends, domestic corporations	52948	-	-	-	*33	-	*182	-	*158	*947	406	1224	49997
45 Dividends, foreign corporations	239135	-	-	-	*98	-	-	-	*744	*7	-	679	237607
46 Other receipts	428081	*1136	-	-	*5123	*5301	32090	8293	38167	18959	17384	15532	286095
47 Total deductions	69373831	*261563	*23761	*92358	549346	836067	5607776	2017824	6752777	3533148	3536168	3710087	42452958
48 Cost of sales and operations	49869095	183878	*18057	*39633	*367792	519352	4096259	1492363	5002504	2612594	2649777	2731397	30155489
49 Compensation of officers	823764	1487	-	*6971	*26640	59659	229176	82518	158817	58823	36455	27211	136006
50 Repairs	613677	112	-	*2430	*4398	*5008	41161	5114	27010	12460	10892	23590	481501
51 Bad debts	237861	466	-	-	*682	*6377	21320	6526	20268	9520	12459	4542	155701
52 Rent paid on business property	551850	907	-	*9890	*26085	20597	76952	15851	45389	25559	22109	15715	292796
53 Taxes paid	1289532	*2632	*205	*4248	*18045	21707	135574	41220	136870	78517	67224	77537	705752
54 Interest paid	2101587	7453	*6	-	*7461	4391	56983	23757	116557	50918	67217	72377	1694468
55 Contributions or gifts	61853	44	-	-	*1	*101	1162	*550	2952	1340	960	4130	50613
56 Amortization	173062	468	*14	-	*162	*99	8194	*3195	42022	17644	6346	8432	86487
57 Depreciation	2773626	10589	-	*2724	*5282	16292	148267	46748	203315	110129	129649	136470	1964160
58 Depletion	*35201	-	-	-	-	-	*3489	-	-	-	-	-	31712
59 Advertising	428158	2223	*674	*61	*3150	*1280	9780	5298	16781	29606	18704	19292	321309
60 Pension, prof sh, stock, annuity	541926	662	-	-	-	*2701	37376	8475	31365	22036	17870	26596	394846
61 Employee benefit programs	1552381	1337	-	-	*6601	*6084	67378	17014	106512	69566	41611	70442	1165835
62 Net loss, noncapital assets	139511	3	-	-	-	-	*1753	*578	1287	*217	1654	684	133336
63 Other deductions	8180747	*49301	*4805	*26400	83046	172417	672954	268617	841127	434220	453239	491673	4682947
64 Total receipts less total deducts	2338361	*10274	*-8969	*-11026	-30837	6825	118666	10005	215325	166581	75812	190124	1595582
65 Const taxable inc frm rel frn corps	*368725	-	-	-	-	-	-	-	*169	-	-	-	368557
66 Net income (less deficit), total	2691274	*10236	*-8969	*-11026	-30837	6825	118649	9436	212020	164734	75567	184487	1960152
67 Net income, total	3603434	12354	-	-	*14503	*30832	204604	37935	259874	176419	108699	198067	2560146
68 Deficit, total	912160	*2118	*8969	*11026	*45341	*24007	85956	*28499	47855	*11684	33132	13580	599994
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	403205	-	*-8962	*-11026	*-12228	*22928	122853	*7216	108915	61863	43500	39864	28281
72 Statutory special deductions, total	145227	-	-	-	*92	*1715	*9598	*2571	25895	*1871	15832	1702	85951
73 Net operating loss deduction	72154	-	-	-	-	*1715	*9471	*2571	*25709	*1208	15519	320	15641
74 Dividends received deduction	73073	-	-	-	*92	-	*128	-	*186	*663	313	1382	70310
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2981420	12354	-	-	*257	*6190	67120	17637	118089	109451	46294	156618	2447411
77 Income tax before credits, total	1073898	4247	-	-	*39	*1045	21119	6232	44075	38127	16927	54932	887155
78 Regular tax	1035639	4224	-	-	*39	*1045	20988	5749	40013	37205	15673	54342	856362
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	-	3
81 Alternative minumum tax	33228	7	-	-	-	-	*131	*479	3022	*837	1198	373	27181
82 Environmental tax	3939	16	-	-	-	-	-	*4	73	85	56	217	3487
83 Foreign tax credit	273678	-	-	-	*11	-	-	-	-	*178	-	245	273245
84 U.S. Possessions tax credit	4609	-	-	-	-	110	-	28	2540	1931	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	25	-	-	-	-	-	-	-	-	-	-	-	25
87 General business credit	14299	-	-	-	-	-	*38	-	*864	*580	651	628	11538
88 Prior year minumum tax credit	5371	-	-	-	-	*61	*268	-	*3490	*607	41	626	277
89 Income tax after credits, total	775915	4247	-	-	*28	*874	20812	*6204	37182	34830	16235	53434	602069

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 16
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	52786	2781	26033	9202	5278	3965	3965	802	409	136	63	65	87
2 Total assets	177200555	-	832320	1518908	1847234	2856143	8747257	5711180	6212811	4609816	4386984	9772293	130705611
3 Cash	6520500	-	132755	246748	275641	372908	819065	543568	623554	329113	196441	553831	2426877
4 Notes and accounts receivable	33780144	-	203471	433971	545327	630193	2512190	1489438	1655642	966586	885132	1990488	22467707
5 Less: Allowance for bad debts	2469365	-	-	*5700	7094	4957	55673	47874	57725	39864	55872	170802	2023804
6 Inventories	8679189	-	98024	138913	125072	298698	834036	616630	710826	373331	335164	681708	4466786
7 Investments in govt. obligations, Total	699339	-	*1170	-	-	*27257	*32695	*54657	*82268	*99588	50728	84570	266406
8 Tax-exempt securities	609251	-	-	*15347	*31	-	*52044	*90366	*7668	*24079	26807	27913	364997
9 Other current assets	9541462	-	26161	44989	62901	135533	369175	302425	305811	213031	188712	650353	7242371
10 Loans to stockholders	916831	-	70811	62143	72406	102958	95552	53900	103751	*10947	23265	59502	261595
11 Mortgage and real estate loans	141379	-	*23061	-	*9823	*15358	*18823	*5140	*13731	*4605	-	27782	23054
12 Other investments	46606799	-	*9713	54981	100543	168506	565869	293370	436795	567182	501139	874687	43034013
13 Depreciable assets	75516241	-	986472	1438115	1715142	2673861	7572934	4311124	3743714	3133493	2510372	5192796	42238219
14 Less: Accumulated depreciation	40311300	-	735823	1036484	1153686	1760205	4620045	2457268	2142939	1673930	1221273	2783768	20725880
15 Depletable assets	*107488	-	-	*85	-	-	*292	-	*14245	-	10	92856	-
16 Less: Accumulated depletion	*90650	-	-	*85	-	-	*29	-	*12535	-	2	77998	-
17 Land	2406463	-	-	*184	*7741	32917	125848	80316	131659	88313	123968	333597	1481920
18 Intangible assets (Amortizable)	29941600	-	67465	97497	113877	97107	305213	372475	598747	499005	692159	2585547	24512507
19 Less: Accumulated amortization	7607971	-	50184	59706	68701	34650	170756	119719	263248	167033	162415	1070148	5441409
20 Other assets	12213156	-	-775	87910	48211	100658	290024	122632	260847	181368	292649	719378	10110254
21 Total liabilities	177200555	-	832320	1518908	1847234	2856143	8747257	5711180	6212811	4609816	4386984	9772293	130705611
22 Accounts payable	15007797	-	140238	294458	265224	407329	1334588	799149	835490	507077	459067	908159	9057018
23 Mort, notes, and bonds under 1 yr	11544766	-	63868	74330	129025	353672	998134	706578	537544	383362	301880	480583	7515789
24 Other current liabilities	18876759	-	228014	209777	199873	266631	1017410	646715	861551	527263	421504	1454766	13043254
25 Loans from stockholders	3923768	-	507541	489982	194522	81991	551020	191573	152191	18836	94317	185097	1456697
26 Mort, notes, bonds, 1 yr or more	43216474	-	299303	253669	482200	740040	1858615	1267221	1568780	1123444	1399462	4161899	30061841
27 Other liabilities	15737530	-	21261	19329	50526	102818	398674	302262	435772	279199	405187	891040	12831463
28 Net worth	68893463	-	-427904	177362	525864	903661	2588815	1797683	1821482	1770635	1305567	1690749	56739549
29 Capital stock	10228730	-	166236	162680	256017	173667	431970	189406	495918	212028	207541	287318	7645949
30 Paid-in or capital surplus	38054424	-	11111	146662	188797	156862	1199393	228124	758648	362966	706486	1846190	32449184
31 Retained earnings, appropriated	60059	-	-	-	-	*4381	*4300	2	*22076	*1405	-	-	27895
32 Retained earnings, unappropriate	22064065	-	-168296	81453	40754	455414	502676	743429	-159228	1016647	340559	-498981	19709639
33 Retained earnings (S Corp)	3477894	-	-424568	-162697	77971	270977	805302	777226	969352	356829	256332	297481	253688
34 Less: Cost of treasury stock	4991709	-	*12387	*50736	37675	157641	354826	140505	265283	179240	205351	241259	3346807
35 Total receipts	171222942	973635	4230077	5656244	4761825	6226514	18158202	11103660	10361973	6541351	5537676	12115985	85555800
36 Business receipts	163064058	749515	4209286	5583603	4661854	6129300	17849776	10953450	10129014	6282997	5413430	11487560	79614273
37 Interest	1517526	*18052	2833	2908	4117	8792	19280	20518	27479	27759	19189	87717	1278881
38 Interest on govt. obligations, State and local	45418	-	-	*682	*216	*176	3917	8148	1845	4374	2918	3736	19406
39 Rents	422856	6545	-	*1520	*3275	*1126	6876	1866	4872	5317	6031	15741	369687
40 Royalties	1247532	*9208	-	*3739	*454	*6364	*5206	*1035	*6326	2794	5145	64706	1142554
41 Net S-T cap gain less net LT loss	21801	-	-	-	*116	-	*265	*304	*1206	*301	1191	202	18216
42 Net L-T cap gain less net ST loss	955617	*137151	*6195	*3426	*23271	*4659	27135	23659	34716	26182	5546	127399	536277
43 Net gain, noncapital assets	270687	*25526	*3043	*17061	3530	16477	14174	25453	10955	33547	1721	28709	90491
44 Dividends, domestic corporations	160544	*-0	*252	*62	*635	*509	3621	1397	2341	12718	3566	7763	127680
45 Dividends, foreign corporations	259721	-	-	-	-	-	-	*-0	*2544	*1351	2364	19526	233935
46 Other receipts	3257181	27638	8468	43244	64355	59110	227953	67828	140676	144011	76573	272925	2124400
47 Total deductions	162253518	1036368	4184898	5648903	4762040	6120067	17876628	10681911	9939494	6121676	5311565	11464405	79105562
48 Cost of sales and operations	78082454	376833	1802901	2856340	2330558	3035886	10385017	6452043	6015173	3368513	3014205	5956162	32488824
49 Compensation of officers	4799849	161273	406607	487080	417381	474276	1051166	395031	276759	133081	93998	165890	737307
50 Repairs	1110415	6439	47683	44458	45857	44213	109378	43200	43949	38062	26974	60495	599707
51 Bad debts	1256168	3795	16548	22197	20637	27426	89499	67523	68916	32676	42098	102587	762265
52 Rent paid on business property	2998848	23163	208801	229785	127907	169619	238089	117959	135106	56095	48850	140496	1502977
53 Taxes paid	4965576	19682	142166	181778	140837	232309	535517	339958	255553	177955	127347	306531	2505942
54 Interest paid	5412338	81983	34415	40282	56669	103958	281361	160730	184861	132869	139833	476344	3719034
55 Contributions or gifts	242280	3898	1585	481	1938	2485	6920	4350	5300	5413	5151	13280	191480
56 Amortization	1673358	*6883	2812	2264	17130	9898	31689	51266	73733	41946	46321	155232	1234182
57 Depreciation	6076244	23743	82447	138777	151835	211262	601883	342363	309804	222628	193667	370067	3427767
58 Depletion	*5391	-	-	-	-	-	-	*21	-	*4	341	4942	82
59 Advertising	3250474	16894	50907	54358	52078	45080	163342	113966	168965	137199	75320	209349	2163015
60 Pension, prof sh, stock, annuity	1237515	2769	*3559	*29783	18562	28696	101139	64016	46172	46649	41947	81059	773164
61 Employee benefit programs	3587755	12317	35274	61399	66690	81808	312213	186229	130264	125876	93819	247778	2234088
62 Net loss, noncapital assets	279420	*16483	*12550	*1524	*270	*1720	39262	2180	2315	1777	7493	12810	181035
63 Other deductions	47275434	280212	1336642	1498397	1313690	1651431	3930152	2341075	2222623	1600932	1354202	3161384	26584692
64 Total receipts less total deducts	8969424	-62734	45179	7342	-215	106447	281574	421749	422479	419675	226111	651580	6450238
65 Const taxable inc frm rel frn corps	163977	-	-	-	-	-	-	-	-	-	704	6150	157123
66 Net income (less deficit), total	9087983	-62734	45179	6660	-431	106271	277657	413600	420635	415301	223896	653993	6587955
67 Net income, total	11117272	96595	215016	170634	153207	227453	675622	520870	527876	453286	303227	829632	6943855
68 Deficit, total	2029290	159329	169837	163974	153638	121182	397964	107270	107241	37985	79331	175639	355900
69 Net income (less def), Form 1120-A	-6998	*-1285	-9131	*2223	*1195	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2370	*2370	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1128112	27838	59945	-3565	-6414	56244	199939	236583	201865	95195	73527	105219	81737
72 Statutory special deductions, total	1025813	*37307	35419	43335	23220	29257	75877	39852	47133	60737	14361	136801	482514
73 Net operating loss deduction	877527	*37307	35251	43291	22771	*28917	73104	38874	45485	48239	11075	123469	369745
74 Dividends received deduction	148286	*-0	*167	*44	*449	*340	2774	978	1648	12498	3286	13332	112769
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8327859	*2831	35900	46000	44611	96212	188739	191974	239414	298296	215080	585947	6382856
77 Income tax before credits, total	2905057	*1701	5431	7621	9192	23567	59652	69171	84200	105492	74970	206085	2257974
78 Regular tax	2857626	*962	5402	7621	9180	22368	56140	64372	81473	101546	73940	202961	2231662
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*39	-	-	-	-	-	-	-	-	*1	-	23	15
81 Alternative minumum tax	35936	699	*29	-	*12	*627	3450	4758	2609	3549	796	2286	17121
82 Environmental tax	10703	41	-	-	-	-	*21	*41	106	269	235	815	9176
83 Foreign tax credit	241726	-	-	-	-	-	*7	*226	*984	*105	1288	8040	231076
84 U.S. Possessions tax credit	*6764	-	-	25	17	-	540	2273	-	3909	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1550	-	-	-	-	-	-	-	-	*3	-	1546	-
87 General business credit	39424	-	*604	*854	*37	*1777	*705	*826	*531	*1428	564	309	31787
88 Prior year minumum tax credit	36804	60	-	-	-	*81	2235	*1986	*305	*1113	2317	2973	25734
89 Income tax after credits, total	2578789	*1642	4827	6742	9138	21709	56165	63859	82380	98934	70801	193216	1969377

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Newspapers

MINOR INDUSTRY 2710
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	5565	*415	2855	*952	*382	359	273	141	70	49	16	21	32
2 Total assets	50875267	-	64073	*154119	*130588	265555	527933	1056027	1070889	1691797	1106036	3069999	41738251
3 Cash	1494693	-	13833	*34991	*16530	*34112	84135	148512	118754	145062	80446	170385	647933
4 Notes and accounts receivable	6439096	-	*22239	*31287	*36239	65815	88959	195495	144836	231375	133535	429255	5060059
5 Less: Allowance for bad debts	510317	-	-	-	*1253	*439	*1848	7474	7793	8990	13514	23125	445882
6 Inventories	1012171	-	*778	*1774	*2986	*1600	11543	35482	14637	29287	14395	61458	838231
7 Investments in govt. obligations, Total	333438	-	-	-	-	-	-	*31640	*5504	*97584	8047	50291	140373
8 Tax-exempt securities	*292941	-	-	-	-	-	-	*1556	*4351	*17776	-	5905	263353
9 Other current assets	1648201	-	*241	*1925	*642	*2316	6063	39951	48970	84427	55984	83594	1324089
10 Loans to stockholders	359623	-	-	-	*6838	*30174	*2595	*27368	*19111	*1078	643	12758	259059
11 Mortgage and real estate loans	*31229	-	-	-	-	-	-	*4192	-	*4605	-	650	21783
12 Other investments	10309418	-	-	*15710	*6692	*30535	*95628	149387	153802	247861	59296	190529	9359979
13 Depreciable assets	28284765	-	122978	*161207	*106922	144288	458158	736212	636532	1240769	774534	2274813	21628353
14 Less: Accumulated depreciation	14674980	-	93397	*131666	*73226	93642	287769	473013	381665	723065	429626	1224760	10763152
15 Depletable assets	89627	-	-	-	-	-	-	-	-	-	10	89617	-
16 Less: Accumulated depletion	76877	-	-	-	-	-	-	-	-	-	2	76875	-
17 Land	1282971	-	-	-	*4202	*4108	28082	26214	32054	64413	71593	153303	899003
18 Intangible assets (Amortizable)	12050520	-	*6982	*21543	*22058	*23410	*46065	150088	321123	229999	323544	826034	10079673
19 Less: Accumulated amortization	2574282	-	*6063	*13690	*12133	*10437	*24914	*44627	113131	74480	74916	257725	1942166
20 Other assets	5083028	-	*-3517	*31037	*14089	*33715	21237	35044	73808	104096	102065	303892	4367563
21 Total liabilities	50875267	-	64073	*154119	*130588	265555	527933	1056027	1070889	1691797	1106036	3069999	41738251
22 Accounts payable	2426395	-	*15179	*6001	*2918	*25405	39742	69576	176101	66823	47482	157691	1819475
23 Mort, notes, and bonds under 1 yr	1551875	-	*8104	*3571	*1639	*33156	43527	73057	43065	42839	90759	58325	1153834
24 Other current liabilities	5055230	-	*138631	*7129	*12054	*9793	27281	105295	107476	167191	139833	266013	4074535
25 Loans from stockholders	1228212	-	*114969	*42456	*47906	*220	*34258	*68711	*41466	*999	613	103278	773335
26 Mort, notes, bonds, 1 yr or more	11237365	-	*85679	*40240	*49357	*75577	102163	197952	462413	456879	529367	1815454	7422285
27 Other liabilities	6493750	-	*3351	*2321	*-0	*1324	*26946	64549	107235	84040	50279	307742	5845964
28 Net worth	22882440	-	-301840	*52400	*16714	120080	254016	476887	133133	873025	247703	361497	20648823
29 Capital stock	1843386	-	13290	*10241	*16168	21796	18789	46769	359133	24588	69575	111093	1151944
30 Paid-in or capital surplus	6325434	-	*450	*16276	*8780	*8726	309155	89164	367355	156890	60656	640222	4667760
31 Retained earnings, appropriated	*45944	-	-	-	-	-	-	-	*20540	-	-	-	25404
32 Retained earnings, unappropriate	17316052	-	*-16998	*3801	*27837	*112300	*76549	217099	-550732	689729	142333	-327112	16941246
33 Retained earnings (S Corp)	119133	-	*-298582	*22082	*-36071	*39651	*-118974	*137201	*66583	*146747	40292	69990	50214
34 Less: Cost of treasury stock	2767510	-	-	-	-	*62392	*31502	*13346	*129745	144929	65153	132697	2187745
35 Total receipts	43698845	*18768	348639	*449217	*218499	406253	907108	1512796	1313996	1773009	1053959	3285172	32411428
36 Business receipts	41607140	-	341558	*437658	*217277	399196	862454	1476654	1220640	1650526	1031427	3087654	30882095
37 Interest	501541	*3	*119	*55	*596	*1049	*3312	10187	8344	14884	5906	34052	423034
38 Interest on govt. obligations, State and local	9667	-	-	-	*86	*132	*359	*782	*329	3333	1036	736	2873
39 Rents	114172	-	-	-	*57	*2	*503	*1030	1393	3148	1898	6694	99447
40 Royalties	150697	-	-	-	-	-	-	-	-	*35	255	915	149493
41 Net S-T cap gain less net LT loss	9260	-	-	-	-	-	*1	*35	*89	*193	34	52	8857
42 Net L-T cap gain less net ST loss	353872	-	*6181	-	*3	*769	*21927	*3056	*28081	24609	1390	99753	168102
43 Net gain, noncapital assets	77246	*18765	*781	-	-	*689	*1744	*1502	6354	15953	316	3101	28042
44 Dividends, domestic corporations	60590	*-0	-	-	*43	*509	*460	*843	*1445	10381	483	4877	41548
45 Dividends, foreign corporations	40562	-	-	-	-	-	-	-	-	-	63	-	40500
46 Other receipts	774096	-	-	*11503	*437	*3907	16348	18707	47320	49947	11151	47338	567437
47 Total deductions	39903065	*107097	369582	*445176	*233449	398612	902709	1428381	1229937	1568218	981898	3010727	29227280
48 Cost of sales and operations	13327103	-	179382	*170571	*57033	116908	333313	665854	557155	533296	304976	1205304	9203310
49 Compensation of officers	745911	103857	*10279	*48890	*19755	47234	48813	45013	25446	32325	20849	32114	311335
50 Repairs	407387	*162	*1217	*3923	*4174	*2916	11822	12287	10931	15999	8640	27992	307323
51 Bad debts	322222	-	*1885	*512	*1244	*1741	4025	10767	10740	10160	14330	29153	237666
52 Rent paid on business property	632178	-	*11932	*9513	*6183	*10976	11510	18827	18383	12788	10227	32326	489513
53 Taxes paid	1572407	*115	*7316	*17700	*8564	12804	30135	55392	51268	68894	41938	131060	1147223
54 Interest paid	1395719	*2056	*13795	*5641	*4311	*5954	38774	22012	39184	46146	47736	171834	998275
55 Contributions or gifts	105017	-	*64	-	*420	*412	*619	*735	2308	3765	2021	5371	89301
56 Amortization	711352	-	*29	*253	*553	*2829	*6175	7166	20045	17137	22110	50715	584340
57 Depreciation	1960810	-	9380	*10667	*8088	10630	29088	49108	46042	72738	49815	142826	1532428
58 Depletion	*4569	-	-	-	-	-	-	-	-	*4	22	4461	82
59 Advertising	647381	-	*10030	*1957	*2175	*912	7972	24391	17605	10219	17955	31267	522898
60 Pension, prof sh, stock, annuity	486969	25	-	*835	*3498	*1659	*4102	*7790	6826	17922	16785	20086	407440
61 Employee benefit programs	1214951	-	*39	*1767	*2874	*4020	18942	30932	22877	42946	28147	86001	976406
62 Net loss, noncapital assets	17534	-	-	-	-	-	*370	*741	*603	*377	385	4791	10266
63 Other deductions	16351555	*881	124233	*172948	*114575	179616	357049	477366	400525	683502	395963	1035427	12409471
64 Total receipts less total deducts	3795779	*-88329	-20943	*4041	*-14950	7642	4399	84415	84059	204791	72061	274445	3184148
65 Const taxable inc frm rel frn corps	29429	-	-	-	-	-	-	-	-	-	-	-	29429
66 Net income (less deficit), total	3815542	*-88329	-20943	*4041	*-15036	7509	4040	83633	83730	201458	71025	273708	3210704
67 Net income, total	4119232	*16975	*12661	*36252	*10392	*10709	54151	84742	97899	202762	81173	288909	3222607
68 Deficit, total	303690	*105304	*33604	*32211	*25427	*3199	*50111	*1109	*14168	*1304	10148	15200	11903
69 Net income (less def), Form 1120-A	*-14316	-	*-14316	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2	*2	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	112198	*15551	*-16561	*7068	*-18183	*2789	*-26260	*37846	*30141	*19609	20310	14848	25040
72 Statutory special deductions, total	243233	*-0	*10464	*263	*58	*401	*19128	*16040	*9383	26991	2067	95998	62439
73 Net operating loss deduction	181334	-	*10464	*263	*24	*61	*18763	*15449	*8371	*17525	1681	92196	16537
74 Dividends received deduction	61899	*-0	-	-	*34	*340	*365	*591	*1012	9466	386	3802	45902
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3650181	*2	*1818	*5491	*4155	*7039	*12215	*30876	58375	155889	58796	178062	3137462
77 Income tax before credits, total	1288694	*-0	*273	*824	*623	*1332	*4098	11768	20177	54441	20303	63532	1111323
78 Regular tax	1268894	*-0	*273	*824	*623	*1332	*3471	*10220	19857	53055	19999	61424	1097816
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	14752	-	-	-	-	-	-	-	-	-	-	-	-0
82 Environmental tax	4881	-	-	-	-	-	*567	*1548	*296	*1130	241	1801	9170
83 Foreign tax credit	37157	-	-	-	-	-	19	-	*25	131	63	307	4336
84 U.S. Possessions tax credit	3909	-	-	-	-	-	-	-	*3	-	1	91	37062
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	3909	-	-	-
86 Nonconventional source fuel credit	*1550	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4021	-	*208	*368	-	-	*39	-	23	*3	-	1546	-
88 Prior year minumum tax credit	14726	-	-	-	-	-	-	*209	*259	*361	226	87	2708
89 Income tax after credits, total	1227332	*-0	*65	*455	*623	*1332	*4059	11559	19893	*143	1864	802	11449
										50024	18213	61006	1060103

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2720
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	5744	*401	2236	1595	*337	510	413	129	73	*12	14	14	10
2 Total assets	45541152	-	65420	276938	*99017	339970	881209	976512	1027105	*349216	968878	2031100	38525788
3 Cash	1201015	-	18049	57093	*41086	69628	124491	151843	177326	*36512	47558	115985	361445
4 Notes and accounts receivable	8410027	-	*7648	103339	*10910	*55900	290077	232725	204326	*56726	212326	463323	6772726
5 Less: Allowance for bad debts	771756	-	-	*5170	-	*1284	12086	7302	9474	*7065	13576	40037	675761
6 Inventories	902898	-	*1043	*10827	*202	*8183	26465	89530	84083	*18298	52058	136328	475880
7 Investments in govt. obligations, Total	122919	-	*1170	-	-	-	*31065	*21331	*11550	*1213	5245	5416	45930
8 Tax-exempt securities	207315	-	-	*15347	-	-	-	*77496	-	*6303	26728	2200	79241
9 Other current assets	1835297	-	*1327	*6671	*13777	*27511	110023	73173	48772	*19899	43061	293333	1197750
10 Loans to stockholders	153745	-	*21902	*16958	*370	*5012	*9744	*16272	*60493	8926	5979	7877	212
11 Mortgage and real estate loans	*40766	-	-	-	-	*11572	-	*947	*5497	-	-	22751	-
12 Other investments	25155907	-	-	*10376	*557	*79566	78561	*34519	76234	*109661	213140	122289	24431005
13 Depreciable assets	5009083	-	*23829	121760	*49599	*151713	275488	475741	453684	*133733	365438	789345	2168752
14 Less: Accumulated depreciation	2833245	-	*11462	77612	*22431	*109037	183867	297166	213271	*55773	156728	447139	1258760
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	228959	-	-	-	-	*9059	*13143	*11825	43426	*3957	12400	89246	45902
18 Intangible assets (Amortizable)	6261216	-	*18261	*4366	*9525	*26271	*92109	121699	120974	*31553	70729	635209	5130520
19 Less: Accumulated amortization	2363452	-	*18261	*1679	*4773	-	*55499	*41543	77607	*25059	25253	294568	1819212
20 Other assets	1980459	-	*1913	*14661	*196	*5875	81495	15421	41093	*10332	109773	129542	1570158
21 Total liabilities	45541152	-	65420	276938	*99017	339970	881209	976512	1027105	*349216	968878	2031100	38525788
22 Accounts payable	2117198	-	*7304	100397	*19086	*29296	184393	204561	131246	*13076	105551	187946	1134342
23 Mort, notes, and bonds under 1 yr	967749	-	*2072	*16380	*1804	*14699	127608	99692	57933	*9357	88715	93096	456392
24 Other current liabilities	4632045	-	*35771	64262	*61541	111497	269346	177603	231477	*67230	86150	400548	3126621
25 Loans from stockholders	874320	-	*25932	*195076	*13976	*2696	*110151	*44914	*11637	*644	1846	-	467448
26 Mort, notes, bonds, 1 yr or more	12840267	-	*1634	*22107	*16161	*56299	109644	187825	162388	*38502	203359	647420	11394928
27 Other liabilities	3749474	-	*11067	*11566	*1554	*77677	188462	*104087	168745	*65464	148924	323272	2648656
28 Net worth	20360100	-	-18360	-132850	*-15105	47805	-108394	157830	263677	*154943	334334	378819	19297401
29 Capital stock	2394907	-	16101	41128	*44922	11750	131979	13547	69597	*11368	5420	42655	2006441
30 Paid-in or capital surplus	19061483	-	*5995	*44727	*12245	*40638	427565	*93468	167393	*27476	121121	220704	17900151
31 Retained earnings, appropriated	1584	-	-	-	-	-	-	-	-	-	-	-	1584
32 Retained earnings, unappropriate	-372302	-	*-32030	-108166	*-29945	*-8417	-357878	56680	-91395	*97537	93357	-25361	33317
33 Retained earnings (S Corp)	23150	-	*-8425	*-110482	*-42326	*7574	-295015	8323	167107	*18562	115304	162529	-
34 Less: Cost of treasury stock	748723	-	-	*57	-	*3739	*15045	*14188	*49024	-	869	21708	644092
35 Total receipts	29003940	*145678	523336	936872	*329084	628196	2061323	2250747	1703750	*380655	1542983	2900413	15600903
36 Business receipts	26287367	*138707	521634	898202	*316207	*585928	2019201	2206996	1690835	*368884	1473571	2772957	13294244
37 Interest	364696	*749	*742	*711	*251	*78	5005	5974	3371	*3641	6502	10174	327499
38 Interest on govt. obligations, State and local	16272	-	-	*682	-	-	*74	*6267	*287	*472	1763	940	5787
39 Rents	47417	1	-	-	*1045	-	*65	*92	*912	-	156	5113	40032
40 Royalties	698645	*2776	-	*64	-	-	*37	-	*566	*316	4355	43455	647076
41 Net S-T cap gain less net LT loss	8937	-	-	-	-	-	-	*183	*112	*15	1157	44	7425
42 Net L-T cap gain less net ST loss	108329	-	-	-	*11574	-	*945	*3091	*1757	*1135	1481	20840	67507
43 Net gain, noncapital assets	46293	-	-	*15430	-	*6939	*4488	*15359	*421	*71	582	519	2483
44 Dividends, domestic corporations	16810	-0	-	-	-	-	*569	*445	*229	*1675	672	656	12564
45 Dividends, foreign corporations	169693	-	-	-	-	-	-	-	-	*15	301	6900	162477
46 Other receipts	1239482	*3445	*959	*21783	*7	*35251	30939	12339	5261	*4431	52443	38814	1033809
47 Total deductions	27922406	*163302	524403	994610	*347366	573023	2044039	2190488	1686130	*328593	1497354	2820787	14752311
48 Cost of sales and operations	13293344	*79184	234525	446631	*107762	*266673	1022006	1152847	900877	*102326	836826	1417756	6725932
49 Compensation of officers	664706	*8811	*81392	64314	*30200	*58667	82840	116692	52803	*7640	27706	62709	70933
50 Repairs	97940	*1202	*4041	5348	*2132	*3468	8546	5807	3676	*2980	4125	11151	45464
51 Bad debts	244997	*386	*238	*11278	*1413	*4189	13632	9484	14857	*1691	5772	16098	165959
52 Rent paid on business property	503993	*2421	*11310	36684	*6294	*9999	42531	32138	22810	*4347	16429	40214	278816
53 Taxes paid	573192	*2388	15169	26831	*7436	21310	46005	76634	32318	*9604	25044	45573	264880
54 Interest paid	1289624	*1599	*1479	6757	*2136	*7106	17987	16437	28302	*7083	27895	92016	1080825
55 Contributions or gifts	47789	16	*1096	-	*31	*4	*186	*1331	*647	*72	1422	4364	38620
56 Amortization	396833	87	*68	*160	*1770	*1518	6780	36490	19958	*2617	6156	31395	289834
57 Depreciation	456737	*2796	*4212	19498	*3027	*11968	23455	37190	52179	*8024	33034	56210	205145
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1055628	*6991	*2047	8491	*9906	*5235	38896	43773	44870	*12288	11075	90855	781199
60 Pension, prof sh, stock, annuity	171561	302	*2567	*7377	*2638	*6403	8946	*13534	7768	*1972	10472	23936	85645
61 Employee benefit programs	413775	*751	*3838	*18866	*2648	*3960	28201	18548	14811	*6185	17883	32509	265575
62 Net loss, noncapital assets	75791	-0	*3600	*1058	-	*606	*15046	*105	*653	*305	865	6333	47220
63 Other deductions	8636494	*56368	158819	341317	*169972	171919	688983	629476	489601	*161459	472648	889669	4406264
64 Total receipts less total deducts	1081535	*-17624	-1067	-57738	*-18281	55173	17284	60259	17620	*52062	45629	79626	848592
65 Const taxable inc frm rel frn corps	96879	-	-	-	-	-	-	-	-	-	-	2053	94826
66 Net income (less deficit), total	1162141	*-17624	-1067	-58420	*-18281	55173	17210	53992	17333	*51590	43866	80738	937631
67 Net income, total	1703611	650	*31144	*22324	*15524	*66490	124173	106297	68034	*52083	57858	140192	1018842
68 Deficit, total	541469	*18274	*32211	80744	*33805	*11317	106963	*52305	50701	*492	13992	59454	81211
69 Net income (less def), Form 1120-A	*-1692	*-1285	*-407	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	118464	-9846	*1006	*-33819	*-8608	*42453	7597	3484	15802	*23832	28315	48250	-
72 Statutory special deductions, total	168617	-0	*4658	*14048	8	*10778	*18281	*1719	*1013	*1173	5213	4837	106890
73 Net operating loss deduction	154977	-	*4658	*14048	8	*10778	*17883	*1407	*853	-	4531	1023	99788
74 Dividends received deduction	13640	-0	-	-	-	-	*399	*311	*160	*1173	681	3814	7102
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1183023	650	*14339	*6650	*137	*1942	*24881	*58974	*27182	*28059	24069	84189	911953
77 Income tax before credits, total	409563	222	*2191	*997	*30	*318	*8323	*19984	*9247	*9596	8233	29457	320965
78 Regular tax	406942	221	*2161	*997	*30	*302	*7934	*19958	*9242	*9573	8184	29290	319050
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	23	-	-	-	-	-	-	-	-	-	-	23	-
81 Alternative minumum tax	1080	-	*29	-	-	*16	*389	-	-	-	24	30	591
82 Environmental tax	1518	1	-	-	-	-	-	*26	*5	*23	26	114	1324
83 Foreign tax credit	173914	-	-	-	-	-	-	-	*8	*2	-	4368	169535
84 U.S. Possessions tax credit	17	-	-	-	17	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*14265	-	-	-	-	-	*208	-	-	*-0	124	-	13932
88 Prior year minumum tax credit	2348	60	-	-	-	-	-	*980	*46	-	213	500	549
89 Income tax after credits, total	219019	162	*2191	*997	*13	*318	*8115	*19004	*9192	*9594	7896	24589	136948

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Books, greeting cards, and miscellaneous publishing

MINOR INDUSTRY 2735
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	10693	*814	6833	*850	907	572	499	79	68	28	8	13	22
2 Total assets	39690239	-	177284	*153172	288689	411900	1041834	546728	1152748	940204	545428	1946349	32485902
3 Cash	1593887	-	36371	*16065	40123	30029	120137	68409	88916	42022	12358	68209	1071248
4 Notes and accounts receivable	8358803	-	*12115	*13489	76274	88928	270789	197398	360107	237434	105700	485307	6511262
5 Less: Allowance for bad debts	962527	-	-	-	*452	*1418	4854	*18462	13363	10180	12731	87365	813702
6 Inventories	3284395	-	42554	*50871	47004	137878	204699	*62848	249882	135325	80540	269063	2003732
7 Investments in govt. obligations, Total	*154821	-	-	-	-	-	*1630	-	*6789	-	37436	28862	80104
8 Tax-exempt securities	*34458	-	-	-	-	-	*8807	*5765	-	-	78	19808	-
9 Other current assets	4224973	-	*3932	*2407	4841	62836	35584	71080	82136	68768	23086	190724	3679578
10 Loans to stockholders	150361	-	*12782	*6678	*37289	*9805	*34528	*659	-	*328	7099	38868	2323
11 Mortgage and real estate loans	*22547	-	*12773	-	-	*1958	-	-	*7498	-	-	-	318
12 Other investments	7707560	-	*6858	*1387	*28466	*15020	160910	*41205	54501	*126840	138129	246614	6887630
13 Depreciable assets	10334677	-	104750	*138384	200843	157895	363882	211405	475925	398730	230573	400606	7651685
14 Less: Accumulated depreciation	5196065	-	60817	*77363	154896	104827	246663	108552	285473	219378	126771	206275	3605050
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	367234	-	-	-	*1442	*294	*4033	*5121	*6816	7298	14364	5234	322632
18 Intangible assets (Amortizable)	7417911	-	*18886	*15107	*5575	*9490	*86252	*6842	107400	*141896	33556	567026	6425881
19 Less: Accumulated amortization	1590938	-	*14975	*15106	*918	*7382	*39449	*360	*58642	*36349	15629	222793	1179335
20 Other assets	3788140	-	*2056	*1254	*3097	11395	41548	*3370	70255	47471	17639	142461	3447595
21 Total liabilities	39690239	-	177284	*153172	288689	411900	1041834	546728	1152748	940204	545428	1946349	32485902
22 Accounts payable	4369093	-	*17508	*11637	*41605	122984	207008	45155	166259	234235	70466	289315	3162921
23 Mort, notes, and bonds under 1 yr	5852963	-	*8231	*5190	*7065	78967	49804	*11094	123521	107089	24020	211535	5226447
24 Other current liabilities	5615167	-	*13836	*62581	37195	43886	180208	105115	184386	122985	64480	397604	4402891
25 Loans from stockholders	597889	-	149912	*101196	*40123	*17440	*195517	*19310	*35711	*2	11432	-	27246
26 Mort, notes, bonds, 1 yr or more	8738938	-	*42737	*22438	*84572	62946	93484	*168823	285681	216770	41886	357684	7361917
27 Other liabilities	3051047	-	*40	*4276	*154	*98	*86700	*51078	64063	48616	109296	107015	2579711
28 Net worth	11465141	-	-54980	*-54146	77976	85577	229112	146153	293127	210508	223848	583198	9724768
29 Capital stock	3820601	-	36803	*17180	61788	11869	91171	23144	21327	67296	8501	45700	3435823
30 Paid-in or capital surplus	8524044	-	*-23661	*20175	*129240	*64486	230648	*6738	47353	*49254	174030	574375	7251407
31 Retained earnings, appropriated	*4233	-	-	-	-	-	*2697	-	*1536	-	-	-	-
32 Retained earnings, unappropriate	-969631	-	-35191	*36712	*-143126	15828	-126224	*-59300	108358	-10145	71650	-27090	-801102
33 Retained earnings (S Corp)	470914	-	-32931	*-128212	*40728	*29536	108889	*175571	*126390	*121439	-	29504	-
34 Less: Cost of treasury stock	385019	-	-	-	*10654	*36141	*78069	-	*11836	*17335	30333	39291	161359
35 Total receipts	32261724	*524010	505562	*452778	729608	1054758	2135194	968496	1760672	1460171	604961	2062232	20003281
36 Business receipts	29978738	*343965	502647	*439546	682676	1044223	2041644	951906	1721929	1442542	590331	1850235	18367093
37 Interest	467803	*17278	*853	*92	*437	*980	2445	*1857	8922	2564	3677	12887	415811
38 Interest on govt. obligations, State and local	6609	-	-	-	-	-	*105	*353	*155	*549	115	307	5026
39 Rents	184531	6544	-	-	-	-	*27	*501	*1134	*117	3320	26	172863
40 Royalties	384425	*6431	-	*3675	*454	*6364	*4798	*1035	*5417	*2125	483	17888	335754
41 Net S-T cap gain less net LT loss	*1255	-	-	-	-	-	*147	*12	-	*93	-	106	897
42 Net L-T cap gain less net ST loss	435666	137138	*14	*2737	-	*14	*836	*389	*317	*78	1892	2875	289375
43 Net gain, noncapital assets	15526	*6405	-	-	*274	-	*107	-	*574	*202	48	2386	5529
44 Dividends, domestic corporations	74240	-	*148	-	-	-	*2192	*9	*337	*378	2208	342	68626
45 Dividends, foreign corporations	44239	-	-	-	-	-	-	-	*2526	*1122	1128	11766	27697
46 Other receipts	668692	*6248	*1899	*6729	*45768	3178	82893	*12434	19361	10400	1758	163415	314610
47 Total deductions	30548059	*492395	467946	*455798	740488	1065199	2103938	898460	1697600	1411096	548058	1871014	18796067
48 Cost of sales and operations	11062595	*109093	158910	*175904	298649	323195	1045612	309530	884368	732211	237833	834030	5953259
49 Compensation of officers	793076	*39577	*39688	*55299	71915	81793	102425	42942	56041	38656	14765	34056	215919
50 Repairs	189157	*3348	5087	*6453	4298	6545	11083	4874	6274	8372	7574	6410	118841
51 Bad debts	402768	*1890	*70	*548	*2826	*401	7429	*25590	13675	5650	14579	43364	286746
52 Rent paid on business property	728796	*11343	*14933	*34952	11086	52847	32325	17400	24794	16453	9910	37553	465200
53 Taxes paid	873651	*11350	15890	*8713	15123	38251	48779	33577	31555	33159	16341	43897	577014
54 Interest paid	1425139	*72242	*1062	*3293	*5635	14265	16349	16152	39840	25207	5826	50343	1174925
55 Contributions or gifts	60776	3882	*47	-	*39	*595	*1111	*1001	486	*683	1125	1695	50113
56 Amortization	402750	*6474	*1590	*15	*367	*326	*1558	*264	26473	15027	2239	38699	309718
57 Depreciation	1084051	*10234	13375	*10553	10639	15591	30685	17489	41662	34091	15835	51728	832169
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1128027	*9529	6675	*19314	18011	17046	72607	22230	38864	91748	31774	79402	720826
60 Pension, prof sh, stock, annuity	192608	*1479	-	*8726	*1146	*6467	13172	*7577	5999	10136	6608	14353	116943
61 Employee benefit programs	566818	*8589	*6066	*2098	*6817	*20206	24426	*14771	15978	26061	13898	32914	394995
62 Net loss, noncapital assets	131739	*11247	-	-	-	*236	*5336	*132	*321	*582	280	8	113596
63 Other deductions	11506108	*192117	204554	*129931	293935	487435	691040	384930	511269	373058	169471	602562	7465805
64 Total receipts less total deducts	1713665	*31615	37617	*-3019	-10880	-10441	31256	70037	63072	49075	56903	191218	1207214
65 Const taxable inc frm rel frn corps	27912	-	-	-	-	-	-	-	-	-	481	4097	23334
66 Net income (less deficit), total	1734968	*31615	37617	*-3019	-10880	-10441	31151	69684	62917	48526	57269	195008	1225522
67 Net income, total	2280720	*49628	62628	*14976	*17438	*35493	127052	81410	71582	65352	58477	267819	1428865
68 Deficit, total	545752	*18013	25011	*17995	*28318	*45934	95901	11726	*8665	*16826	1208	72812	203343
69 Net income (less def), Form 1120-A	*954	-	*954	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-0	*-0	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	244871	*14286	39424	*-13660	*3736	*-2543	57204	*60056	*34159	*25799	-	26410	-
72 Statutory special deductions, total	365924	34938	*2704	*6147	*1201	*1780	*4144	*6	*11716	*7357	1542	18357	276031
73 Net operating loss deduction	301465	34938	*2600	*6147	*1201	*1780	*2438	-	*11480	*5970	-	14962	219948
74 Dividends received deduction	64459	-	*104	-	-	-	*1706	*6	*236	*1387	1542	3395	56083
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1585102	-	*8549	*6545	*6359	*33714	*18812	*21347	23841	*32195	56938	223052	1153750
77 Income tax before credits, total	555049	738	*1289	*1454	*1313	*10000	*6145	*7167	9217	*11177	19792	78147	408610
78 Regular tax	546069	-	*1289	*1454	*1313	*10000	*6100	*7165	8066	*10986	19735	77459	402502
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	15	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6724	699	-	-	-	-	*46	-	*1141	*168	-	408	4262
82 Environmental tax	2240	40	-	-	-	-	-	*2	*10	*22	57	280	1831
83 Foreign tax credit	27292	-	-	-	-	-	*7	*226	*970	*5	1137	3581	21365
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5112	-	-	-	-	*1366	*3	*705	*50	-	-	36	2951
88 Prior year minumum tax credit	5554	-	-	-	-	-	*179	-	-	*173	73	657	4473
89 Income tax after credits, total	517090	738	*1289	*1454	*1313	*8634	*5956	*6235	8196	*10999	18582	73873	379820

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH AND WITHOUT NET INCOME

		Total	Size of Total Assets											
			Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	30785	1151	14110	5805	3652	2524	2781	454	197	46	25	17	23
2	Total assets	41093898	-	525544	934678	1328939	1838718	6296281	3131912	2962070	1628600	1766642	2724845	17955670
3	Cash	2230905	-	64502	138598	177902	239140	490302	174803	238558	105517	56079	199253	346251
4	Notes and accounts receivable	10572218	-	161469	285856	421903	419549	1862364	863820	946373	441051	433570	612603	4123660
5	Less: Allowance for bad debts	224765	-	-	*530	5388	*1816	36885	14636	27096	13629	16052	20275	88459
6	Inventories	3479724	-	53649	75441	74880	151037	591329	428770	362226	190421	188170	214859	1148943
7	Investments in govt. obligations, Total	*88162	-	-	-	-	*27257	-	*1686	*58426	*792	-	-	-
8	Tax-exempt securities	74537	-	-	-	*31	-	*43237	*5550	*3317	-	-	-	22403
9	Other current assets	1832991	-	20662	33986	43640	42869	217505	118221	125934	39937	66581	82702	1040954
10	Loans to stockholders	253102	-	36127	38506	27907	57967	48686	9600	*24147	*616	9544	-0	-
11	Mortgage and real estate loans	46836	-	*10288	-	*9823	*1829	*18823	2	*736	-	-	4381	953
12	Other investments	3433914	-	*2855	27509	64828	43384	230770	68259	152259	82821	90574	315255	2355400
13	Depreciable assets	31887716	-	734914	1016763	1357778	2219966	6475406	2887766	2177573	1360262	1139827	1728032	10789429
14	Less: Accumulated depreciation	17607011	-	570147	749842	903133	1452698	3901747	1578538	1262530	675715	508148	905594	5098918
15	Depletable assets	*17860	-	-	*85	-	-	*292	-	*14245	-	-	3239	-
16	Less: Accumulated depletion	*13773	-	-	*85	-	-	*29	-	*12535	-	-	1123	-
17	Land	527299	-	-	*184	*2097	19456	80590	37157	49363	12646	25611	85815	214382
18	Intangible assets (Amortizable)	4211952	-	23336	56481	76719	37936	80787	93845	49250	95558	264329	557279	2876432
19	Less: Accumulated amortization	1079298	-	*10884	29231	50877	16831	50895	33189	13868	*31145	46618	295063	500697
20	Other assets	1361528	-	-1227	40958	30829	49674	145745	68796	75691	19468	63173	143483	724938
21	Total liabilities	41093898	-	525544	934678	1328939	1838718	6296281	3131912	2962070	1628600	1766642	2724845	17955670
22	Accounts payable	6095111	-	100247	176422	201615	229644	903445	479856	361883	192942	235569	273208	2940279
23	Mort, notes, and bonds under 1 yr	3172179	-	45462	49189	118518	226850	777195	522735	313025	224077	98385	117627	679116
24	Other current liabilities	3574317	-	39776	75805	89083	101456	540575	258703	338212	169857	131041	390602	1439206
25	Loans from stockholders	1223347	-	216728	151254	92516	61634	211094	58638	63377	*17192	80426	81819	188668
26	Mort, notes, bonds, 1 yr or more	10399904	-	169253	168884	332111	545218	1553323	712620	658299	411293	624850	1341342	3882711
27	Other liabilities	2443259	-	6802	*1166	48818	23719	96566	82549	95728	81079	96688	153011	1757132
28	Net worth	14185781	-	-52725	311958	446278	650198	2214081	1016812	1131545	532158	499682	367236	7068557
29	Capital stock	2169836	-	100042	94132	133140	128252	190031	105947	45861	108776	124044	87870	1051741
30	Paid-in or capital surplus	4143462	-	28327	65483	38532	43013	232026	38754	176548	129347	350680	410888	2629866
31	Retained earnings, appropriated	*8298	-	-	-	-	*4381	*1603	2	-	*1405	-	-	907
32	Retained earnings, unappropriate	6089946	-	-84077	149106	185987	335704	910229	528949	374541	239526	33218	-119418	3536179
33	Retained earnings (S Corp)	2864697	-	-84630	53915	115641	194216	1110402	456131	609272	*70082	100736	35458	203474
34	Less: Cost of treasury stock	1090457	-	*12387	*50679	*27021	55369	230209	112970	74677	*16976	108996	47562	353610
35	Total receipts	66258433	285179	2852540	3817377	3484634	4137306	13054577	6371621	5583556	2927516	2335773	3868168	17540187
36	Business receipts	65190814	*266843	2843447	3808196	3445693	4099954	12926476	6317894	5495610	2821046	2318101	3776713	17070841
37	Interest	183486	22	*1118	2050	2834	6685	8518	2500	6842	6670	3104	30604	112537
38	Interest on govt. obligations, State and local	12870	-	-	-	*131	*44	*3379	*746	*1074	*20	4	1753	5720
39	Rents	76735	-	-	*1520	*2173	*1125	6280	*243	*1433	*2052	658	3907	57345
40	Royalties	13765	-	-	-	-	-	*371	-	*344	*317	52	2449	10231
41	Net S-T cap gain less net LT loss	2349	-	-	-	*116	-	*117	*74	*1004	-	-	-	1037
42	Net L-T cap gain less net ST loss	57750	*13	-	*689	*11694	*3877	*3426	*17124	*4560	*360	783	3931	11293
43	Net gain, noncapital assets	131622	*356	*2262	*1631	*3256	8849	7835	8592	3606	17321	774	22703	54436
44	Dividends, domestic corporations	8904	-	*103	*62	*592	-	*400	*100	*329	*283	204	1889	4942
45	Dividends, foreign corporations	5227	-	-	-	-	-	-	*-0	*19	*214	872	860	3262
46	Other receipts	574912	*17945	5609	3229	18145	16774	97773	24347	68734	79233	11221	23358	208543
47	Total deductions	63879989	273575	2822968	3753319	3440737	4083232	12825941	6164582	5325828	2813769	2284256	3761876	16329904
48	Cost of sales and operations	40399412	*188555	1230084	2063234	1867114	2329111	7984086	4323812	3672773	2000679	1634569	2499072	10606322
49	Compensation of officers	2596155	*9028	275248	318577	295512	286583	817087	190384	142469	54459	30679	37011	139120
50	Repairs	415931	*1727	37338	28735	35253	31284	77928	20231	23068	10711	6634	14942	128079
51	Bad debts	286181	*1519	14355	9859	15154	21095	64413	21682	29644	15175	7417	13973	71895
52	Rent paid on business property	1133881	*9399	170627	148635	104343	95797	151723	49594	69119	22508	12285	30404	269448
53	Taxes paid	1946325	*5829	103792	128534	109714	159943	410598	174355	140412	66299	44023	86001	516825
54	Interest paid	1301855	*6086	18078	24589	44587	76633	208250	106128	77536	54433	58375	162151	465009
55	Contributions or gifts	28698	-	*379	481	1447	1474	5004	1283	1859	892	583	1850	13446
56	Amortization	162423	*323	*1124	*1837	14440	5224	17176	7346	7258	7165	15815	34423	50291
57	Depreciation	2574646	*10714	55479	98059	130082	173073	518654	238577	169922	107775	94984	119302	858024
58	Depletion	*822	-	-	-	-	-	-	*21	-	-	320	481	-
59	Advertising	419438	*374	32155	24596	21985	21887	43867	23572	67626	22944	14516	7824	138092
60	Pension, prof sh, stock, annuity	386377	*963	*991	*12845	11279	14166	74920	35115	25578	16619	8081	22683	163136
61	Employee benefit programs	1392211	*2977	25331	38667	54351	53622	240645	121978	76597	50684	33891	96354	597112
62	Net loss, noncapital assets	54357	*5236	*8950	*467	*270	*877	18510	1202	739	*512	5962	1678	9953
63	Other deductions	10781276	30845	849035	854202	735207	812462	2193080	849303	821229	382914	316121	633726	2303152
64	Total receipts less total deducts	2378444	11604	29572	64058	43897	54074	228635	207038	257728	113746	51517	106292	1210283
65	Const taxable inc frm rel frn corps	9757	-	-	-	-	-	-	-	-	-	222	-	9535
66	Net income (less deficit), total	2375332	11604	29572	64058	43766	54030	225256	206292	256654	113726	51736	104539	1214098
67	Net income, total	3013710	*29341	108583	97082	109853	114761	370245	248421	290362	133089	105719	132712	1273541
68	Deficit, total	638379	*17738	79011	33024	66087	60731	144989	42129	33708	*19363	53983	28173	59443
69	Net income (less def), Form 1120-A	8055	-	*4638	*2223	*1195	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*2369	*2369	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	652579	*7848	36075	36847	16641	13544	161399	135196	121763	*25955	24903	15711	56696
72	Statutory special deductions, total	248039	*2369	17593	22877	21952	*16299	34324	22087	25021	25217	5539	17608	37154
73	Net operating loss deduction	239751	*2369	17529	22833	21538	*16299	34019	*22017	*24781	*24744	4862	15287	33471
74	Dividends received deduction	8288	-	*64	*44	*414	-	*304	*70	*240	*472	676	2321	3683
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1909553	*2179	11194	27314	33960	53517	132832	80777	130016	82153	75277	100644	1179691
77	Income tax before credits, total	651751	*741	1679	4346	7225	11917	41085	30253	45560	30278	26642	34949	417077
78	Regular tax	635720	*741	1679	4346	7213	10734	38635	27030	44308	27931	26022	34787	412294
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	*1	-	-	-	-	-	-	-	-	*1	-	-	-
81	Alternative minumum tax	13380	-	-	-	*12	*610	2448	*3210	*1172	2252	531	47	3098
82	Environmental tax	2064	-	-	-	-	-	*1	*13	67	94	90	115	1685
83	Foreign tax credit	3363	-	-	-	-	-	-	-	*3	97	151	-	3113
84	U.S. Possessions tax credit	*2838	-	-	25	-	-	540	2273	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	16026	-	*396	*486	*37	*411	*455	*121	*459	*1067	214	185	12196
88	Prior year minumum tax credit	14176	-	-	-	-	*81	2056	*797	-	*797	168	1015	9263
89	Income tax after credits, total	615348	*741	*1283	3835	7188	11425	38035	27061	45098	28317	26110	33749	392506

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 17
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12247	59	4077	1370	1351	1502	2435	481	377	196	111	94	193
2 Total assets	567677098	-	76421	231124	482195	1049201	5479736	3360964	5986951	7073771	8055933	15873020	520007781
3 Cash	15437407	-	15660	*7764	77436	117447	583452	395997	605822	674882	648060	1110855	11200032
4 Notes and accounts receivable	100202551	-	30468	59868	174519	280533	1519830	923613	1335721	1439743	1367882	2542035	90528339
5 Less: Allowance for bad debts	1880518	-	*272	*368	*1145	*3266	27360	22886	26600	37438	30476	72839	1657866
6 Inventories	44272910	-	*12279	*43096	80509	210840	1220162	658177	1093810	1232682	1224421	2105610	36391323
7 Investments in govt. obligations, Total	1130088	-	-	-	-	-	*712	*5050	*24032	*79579	21766	122404	876547
8 Tax-exempt securities	2134134	-	-	-	-	-	*2411	-	*11134	*24786	134879	46413	1914511
9 Other current assets	20738751	-	*12168	*2735	12298	24006	195023	221519	243600	428020	604540	843128	18151715
10 Loans to stockholders	6339294	-	*585	*26314	*8650	*19690	63529	*6039	30995	*10306	82300	150422	5940463
11 Mortgage and real estate loans	1130565	-	-	-	-	*7580	*22417	*621	*1570	*1112	93	651	1096522
12 Other investments	163060333	-	-	*4336	*7466	97151	265224	110014	342222	457941	885902	2405368	158484708
13 Depreciable assets	241243519	-	*22798	158201	283609	810664	3200875	1842316	3217298	3771509	4034558	7476800	216424892
14 Less: Accumulated depreciation	115483845	-	*17185	86073	190577	544650	1899368	951178	1456113	1711478	1807646	2723933	104095644
15 Depletable assets	5845181	-	-	-	-	-	-	*8050	*968	-	8184	11435	5816544
16 Less: Accumulated depletion	3922720	-	-	-	-	-	-	*5929	*158	-	6448	3572	3906613
17 Land	5428754	-	-	*1226	*4472	*7806	88946	52075	159519	126635	133776	246115	4608184
18 Intangible assets (Amortizable)	33879594	-	*728	*12932	*29027	*17317	200060	54681	327746	371123	617192	1204506	31044281
19 Less: Accumulated amortization	7869106	-	*199	*2541	*8683	*11281	77488	24183	115767	136247	170327	236725	7085666
20 Other assets	55990206	-	*-610	*3635	4616	15363	121311	86989	191151	340618	307274	644347	54275510
21 Total liabilities	567677098	-	76421	231124	482195	1049201	5479736	3360964	5986951	7073771	8055933	15873020	520007781
22 Accounts payable	59981260	-	22165	70895	103823	213560	900814	521645	755365	749364	692213	1269002	54682415
23 Mort, notes, and bonds under 1 yr	35854355	-	*8831	*36602	*26997	64273	618347	261716	566644	530534	496512	1081308	32162590
24 Other current liabilities	51831174	-	*102676	*60892	34774	84460	494899	296267	314302	603659	582226	1265886	47991133
25 Loans from stockholders	8186347	-	*25800	*103829	*57164	58867	579414	65150	47504	*71940	83236	416493	6676950
26 Mort, notes, bonds, 1 yr or more	106904949	-	*11542	*109175	*103618	205424	826221	475091	1041270	1132139	1495456	2879008	98626005
27 Other liabilities	83738534	-	*74928	*899	*26970	*11621	166501	65740	172641	321797	455215	1091613	81350609
28 Net worth	221180479	-	-169520	-151169	128849	410996	1893540	1675356	3089226	3664339	4251074	7869710	198518079
29 Capital stock	29971831	-	9177	4573	75002	140986	351791	520465	624118	809073	784159	1041478	25611008
30 Paid-in or capital surplus	117588626	-	*97593	*44994	*85826	43422	952578	475917	1696663	2253687	2320120	3899199	105718628
31 Retained earnings, appropriated	962679	-	-	-	-	-	*33696	-	-	*940	26496	16211	885335
32 Retained earnings, unappropriate	96999304	-	-291770	*-100479	-11593	244890	214288	321201	-138774	214548	983807	3016170	92547016
33 Retained earnings (S Corp)	3201099	-	*15911	*-92398	*-19654	*76754	524456	393350	1022152	635336	407218	237973	-
34 Less: Cost of treasury stock	27543059	-	*431	*7859	*732	95057	183270	35578	114933	249246	270726	341321	26243908
35 Total receipts	439376884	3013003	333480	682001	1070571	2541209	10969755	5636324	9939147	8696330	9550261	15651121	371293683
36 Business receipts	407689732	2848104	284013	674826	1061101	2525174	10858632	5567998	9795419	8427121	9273758	15074072	341299513
37 Interest	6654850	10750	*504	*529	*2933	4504	16682	11943	32663	51760	55915	142292	6324375
38 Interest on govt. obligations, State and local	134963	75	-	-	-	-	*541	*1573	*1964	3211	7655	11053	108890
39 Rents	774212	10799	-	*25	*16	*642	4965	*3689	*3062	2103	13244	7418	728248
40 Royalties	5740173	2583	-	-	-	-	22116	*5023	*350	28642	27424	45834	5608201
41 Net S-T cap gain less net LT loss	128508	23	-	-	-	-	*4	-	*5543	*381	2375	5273	114910
42 Net L-T cap gain less net ST loss	2407037	*15707	43755	*3578	*2645	*409	*2584	*17075	*48201	48206	8644	40437	2175799
43 Net gain, noncapital assets	811399	*26944	-	-	*245	*86	1417	4027	4890	25901	9079	13244	725566
44 Dividends, domestic corporations	698665	2140	-	-	*5	*1516	*658	*161	*413	625	2213	25027	665909
45 Dividends, foreign corporations	5253499	822	-	-	-	-	*9	-	*2261	7964	40235	73818	5128391
46 Other receipts	9083847	95057	*5209	*3043	*3627	8878	62148	24835	44381	100416	109719	212653	8413881
47 Total deductions	409901824	3263205	319425	694647	1082469	2504185	10766004	5503689	9404446	8379770	9156887	13637528	345189569
48 Cost of sales and operations	239696801	2073257	118189	419139	618567	1620743	6870588	3593391	6532644	5255159	6095402	8100924	198398799
49 Compensation of officers	3185676	15232	*22086	*33833	61137	209303	585068	190031	215457	215770	130672	162365	1344724
50 Repairs	4271510	27505	*5480	*6678	10101	16287	54621	44662	46667	33232	48358	62080	3915840
51 Bad debts	782989	4510	-	*6112	*3483	10564	41586	29620	25497	13184	23627	26306	598500
52 Rent paid on business property	4103671	25975	*25278	*35588	25991	37589	153223	48738	77231	59266	93036	95879	3425876
53 Taxes paid	8077735	33226	6830	15895	26091	69171	252358	113579	156845	139928	184995	240848	6837968
54 Interest paid	12982256	238161	*1711	*12884	13008	23274	118057	65889	120926	146053	135479	354151	11752663
55 Contributions or gifts	607431	*60	-	*140	*132	*654	1386	1681	1682	3861	5719	17636	574479
56 Amortization	1504327	9099	*38	*890	*4183	*1365	19848	17070	25902	39596	36129	88756	1261451
57 Depreciation	15512045	236500	*3238	13561	23693	49066	250868	122971	249622	259612	266171	574769	13461975
58 Depletion	312314	1066	-	-	-	-	-	*5424	*84	-0	461	6887	298392
59 Advertising	12979626	57778	*2969	*3482	24166	11814	102245	82176	99743	251958	154940	279627	11908727
60 Pension, prof sh, stock, annuity	2827745	5983	-	-	*4561	*19720	48183	23010	51454	51277	43189	72543	2507825
61 Employee benefit programs	8342899	39035	*1473	*3490	*6351	28481	122069	52136	90931	110452	143182	208308	7536988
62 Net loss, noncapital assets	310426	*14546	*7624	*156	*3498	*159	11287	2614	12640	4700	2343	6370	244490
63 Other deductions	94404372	481272	124508	142799	257507	405995	2134618	1110697	1697122	1795722	1793184	3340078	81120870
64 Total receipts less total deducts	29475060	-250202	14055	-12647	-11898	37025	203751	132634	534701	316560	393375	2013593	26104114
65 Const taxable inc frm rel frn corps	5118279	-	-	-	-	-	*6734	-	*268	*7383	27092	43574	5033228
66 Net income (less deficit), total	34458376	-250277	14055	-12647	-11898	37025	209944	131061	533005	320732	412811	2046114	31028452
67 Net income, total	38464356	76332	*48313	*26505	35145	100472	594931	311976	691984	643142	658127	2360893	32916537
68 Deficit, total	4005980	326609	*34258	*39151	*47043	63447	384987	180915	158979	322410	245316	314780	1888085
69 Net income (less def), Form 1120-A	*-7305	-	*-7305	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-537	-537	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	973496	*22488	*13564	*-10789	*3112	*42774	190410	75895	339059	162067	94100	40816	-
72 Statutory special deductions, total	2605952	2281	*1240	*9125	*18221	*10194	68491	*30568	51894	79911	88799	56265	2188964
73 Net operating loss deduction	1270217	-	*1240	*9125	*18218	*9241	68012	*30456	49464	*75457	75120	30364	903521
74 Dividends received deduction	1335735	2281	-	-	*3	*954	*479	*113	*2430	4454	13679	25900	1285443
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	34799148	*40177	31913	*6309	*5402	36311	254274	168092	294111	397172	471040	2272027	30822320
77 Income tax before credits, total	12404694	16042	11205	*946	*821	7793	84141	58315	103120	137011	169720	800925	11014656
78 Regular tax	12134122	*13894	11169	*946	*821	7717	80433	56789	100524	133366	162026	792429	10774006
79 Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	1	-
80 Recapture of investment credit	39	-	-	-	-	-	-	-	-	-	-	-	39
81 Alternative minumum tax	226030	2122	-	-	-	*76	*3707	*1510	2182	3320	7089	7296	198727
82 Environmental tax	42008	26	36	-	-	-	-	*16	129	324	456	1198	39824
83 Foreign tax credit	3693641	-0	-	-	-	-	*215	-	*171	*4323	21242	46127	3621563
84 U.S. Possessions tax credit	2312285	7149	1	-	-	230	*3933	1065	29196	*31310	*42078	459082	1738240
85 Orphan drug credit	19325	-	-	-	-	-	-	-	-	-	199	-	19126
86 Nonconventional source fuel credit	63865	-	-	-	-	-	-	-	-	-	283	-	63583
87 General business credit	349135	10	-	-	-	-	2362	*1642	2277	3139	3044	6960	329700
88 Prior year minumum tax credit	187333	*81	-	-	-	*13	*57	*644	*339	*821	735	7500	177142
89 Income tax after credits, total	5779110	8802	11204	*946	*821	7550	77574	54963	71138	97418	102139	281255	5065302

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Industrial chemicals, plastics materials and synthetics

MINOR INDUSTRY 2815
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	4040	15	*695	*813	*355	629	978	200	132	71	37	39	75
2	Total assets	254772977	-	*10844	*145718	*116958	436639	2174187	1350850	2188163	2550367	2666601	6875046	236257604
3	Cash	4357388	-	*1775	*3330	*13849	26656	224958	141969	166133	134778	173012	317415	3153513
4	Notes and accounts receivable	40219250	-	*429	*45353	*24339	130002	629317	412617	482437	561681	506750	1109999	36316327
5	Less: Allowance for bad debts	543834	-	-	-	-	*2041	4726	11142	4997	10440	8493	25937	476058
6	Inventories	16804856	-	*7909	*35163	*14178	78643	390641	295967	320868	448246	398997	957925	13856318
7	Investments in govt. obligations, Total	145627	-	-	-	-	-	*712	*1042	*2371	-	20506	48648	72348
8	Tax-exempt securities	*176222	-	-	-	-	-	-	-	-	*2178	21058	1826	151159
9	Other current assets	3841603	-	-	*2479	*3529	8090	54532	48147	45038	94012	90435	284268	3211072
10	Loans to stockholders	5575170	-	-	*7751	*7454	*7087	*11619	*3316	*15526	*9354	26009	18616	5468437
11	Mortgage and real estate loans	*1985	-	-	-	-	-	*766	-	*564	-	93	-	562
12	Other investments	88941448	-	-	*4336	*458	*22557	132911	23076	147775	128010	301822	619796	87560707
13	Depreciable assets	133866391	-	*3706	*114595	*98274	454001	1501117	759739	1350495	1836215	1790034	4463728	121494487
14	Less: Accumulated depreciation	70733600	-	*2865	*72201	*49849	297079	887784	420292	554233	838105	854982	1700721	65055490
15	Depletable assets	5656115	-	-	-	-	-	-	*8050	*968	-	8164	6757	5632177
16	Less: Accumulated depletion	3840817	-	-	-	-	-	-	*5929	*158	-	6448	1221	3827061
17	Land	2612571	-	-	*1226	*2906	*2475	36276	14503	96917	57702	37579	117215	2245771
18	Intangible assets (Amortizable)	8621290	-	-	*3873	*9532	*8684	92612	*35661	109466	98483	51203	563864	7647911
19	Less: Accumulated amortization	1952177	-	-	*19	*3211	*2754	20618	*17336	56420	58684	19835	114347	1658953
20	Other assets	21023491	-	*-110	*-169	*-4502	*319	11856	61463	65413	86936	130694	207213	20464376
21	Total liabilities	254772977	-	*10844	*145718	*116958	436639	2174187	1350850	2188163	2550367	2666601	6875046	236257604
22	Accounts payable	19134446	-	*3298	*57620	*25534	112613	388941	248269	267779	282532	292070	638369	16817423
23	Mort, notes, and bonds under 1 yr	19519353	-	*7425	*27348	*8608	36554	227669	105766	251318	292975	130577	428967	18002145
24	Other current liabilities	15973126	-	*99068	*59706	*3861	37376	142429	120155	85402	190475	211478	445434	14577742
25	Loans from stockholders	5223171	-	*9735	*31942	*11143	*27701	159647	*51909	*17509	*5334	21617	197840	4688794
26	Mort, notes, bonds, 1 yr or more	55075759	-	*4864	*42258	*56591	112984	426579	187651	367385	469562	479135	2004794	50923958
27	Other liabilities	44126587	-	-	*-0	*12	*8161	102517	*35692	48302	118963	193074	712840	42907026
28	Net worth	95720535	-	*-113546	*-73155	*11209	101250	726406	601409	1150469	1190527	1338650	2446803	88340516
29	Capital stock	10894128	-	*103	*4059	*13758	95703	147806	259568	238311	264262	233947	452632	9183980
30	Paid-in or capital surplus	62311816	-	*27258	*20937	*221	*2728	263423	122236	297430	336016	425906	1060626	59755036
31	Retained earnings, appropriated	108843	-	-	-	-	-	-	-	-	-	1673	4839	102332
32	Retained earnings, unappropriate	29901030	-	*-140908	*-95672	*1528	16865	225445	12707	195911	213171	683662	912634	27875687
33	Retained earnings (S Corp)	1519700	-	-	*5379	*-4298	*4494	118611	*211433	459448	414041	128523	182069	-
34	Less: Cost of treasury stock	9014983	-	-	*7859	-	*18540	*28878	*4535	40631	*36963	135061	165997	8576519
35	Total receipts	175077264	2389323	*10410	*590686	*158076	1237480	4332197	2423930	3292890	3468301	3618338	6688932	146866701
36	Business receipts	162957302	2257345	*10392	*586792	*157034	1220593	4299849	2392215	3266578	3397692	3525924	6450287	135392603
37	Interest	2898913	8169	*16	*211	*1019	851	5155	3728	3775	7257	9994	50124	2808616
38	Interest on govt. obligations, State and local	26719	75	-	-	-	-	*63	-	*1673	*589	2964	2944	18411
39	Rents	284336	10799	-	*25	-	*642	*995	*3298	*2082	*908	9276	4248	252062
40	Royalties	1964595	1881	-	-	-	-	*7290	-	*77	*2660	13493	18695	1920501
41	Net S-T cap gain less net LT loss	53561	23	-	-	-	-	-	-	*2885	144	615	3531	46363
42	Net L-T cap gain less net ST loss	934867	11087	-	*3578	-	-	*805	*16861	*65	*37361	1080	2383	861646
43	Net gain, noncapital assets	514727	*26840	-	-	-	-	*514	*1615	1150	1341	7895	12786	462587
44	Dividends, domestic corporations	360066	868	-	-	*5	-	*56	-	*10	*166	930	2444	355586
45	Dividends, foreign corporations	1795828	61	-	-	-	-	-	-	*541	*4319	20878	50900	1719127
46	Other receipts	3286351	72176	*3	*80	*19	*15394	17472	6212	14054	15863	25290	90589	3029197
47	Total deductions	169297934	2641568	*34203	*581343	*195787	1221495	4194849	2406402	3082246	3344274	3441802	6369623	141784342
48	Cost of sales and operations	110005243	1760916	*9412	*395085	*104023	815691	2818166	1655245	2270281	2345066	2481426	4526949	90822984
49	Compensation of officers	1053732	*6074	-	*28386	*5966	73429	210577	75140	73972	75394	34915	51504	418376
50	Repairs	2684848	24462	*153	*5805	*3448	6036	26312	28195	16422	9094	24031	31032	2509859
51	Bad debts	296679	*3305	-	*391	*2555	*3569	12061	21301	3995	4635	6756	8345	229767
52	Rent paid on business property	1516004	18722	*855	*13749	*5298	20074	60184	14503	17879	21287	31398	38327	1273727
53	Taxes paid	3754999	22713	*630	*13867	*5333	33319	99236	41340	58839	58502	79749	109924	3231548
54	Interest paid	6382230	218484	*506	*11370	*1578	14133	46029	26828	36028	68975	33414	217210	5707675
55	Contributions or gifts	145360	*33	-	*140	*4	*432	555	*492	575	874	1976	7183	133095
56	Amortization	584501	2983	-	*3	*698	*1096	10722	13973	4542	21385	5795	56705	466596
57	Depreciation	7816940	220997	*955	*10894	*8347	23724	128664	51254	104119	132659	117053	381063	6637211
58	Depletion	258226	28	-	-	-	-	-	*5424	*84	-0	461	5425	246803
59	Advertising	1280972	*2635	*10	*1693	*540	4049	8203	7399	6166	38349	11902	21928	1178099
60	Pension, prof sh, stock, annuity	814024	*2522	-	-	-	*2017	16333	6820	19313	20647	19767	38710	687894
61	Employee benefit programs	3782186	*26856	*1473	*3050	*1919	18689	51747	26914	36156	37470	57071	111247	3409592
62	Net loss, noncapital assets	180091	14166	*7624	*156	*3498	*159	*9243	*1206	*495	*429	800	3412	138904
63	Other deductions	28741900	316672	*12584	*96754	*52579	205078	696817	430368	433380	509508	535289	760659	24692211
64	Total receipts less total deducts	5779331	-252245	*-23792	*9343	*-37711	15985	137348	17529	210644	124026	176536	319309	5082359
65	Const taxable inc frm rel frn corps	1325361	-	-	-	-	-	-	-	*268	*1516	16310	29608	1277658
66	Net income (less deficit), total	7077973	-252319	*-23792	*9343	*-37711	15985	137285	17529	209240	124954	189882	345972	6341606
67	Net income, total	8878922	*43102	-	*26505	*171	40039	255049	82096	232855	216606	220486	470320	7291695
68	Deficit, total	1800949	295421	*23792	*17162	*37881	*24054	117764	64567	*23616	91652	30603	124348	950089
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	363901	*25833	-	*9805	*-4298	*11038	43880	*11961	133025	80770	34811	17077	-
72	Statutory special deductions, total	1029940	630	-	*9125	*140	*6680	*34678	-	*19120	12283	31472	20136	895676
73	Net operating loss deduction	318440	-	-	*9125	*137	*6680	*34627	-	*18574	*10391	26520	13247	199140
74	Dividends received deduction	711500	630	-	-	*3	-	*51	-	*546	*1893	4952	6889	696536
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	7414167	*17265	-	*6309	*34	*17057	127453	*44857	80710	119498	155564	434263	6411157
77	Income tax before credits, total	2686645	*7881	-	*946	*5	*3755	41659	*15167	29153	41810	56805	156277	2333186
78	Regular tax	2581661	*5938	-	*946	*5	*3679	40346	*15148	27379	41126	53236	151010	2242849
79	Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	1	-
80	Recapture of investment credit	14	-	-	-	-	-	-	-	-	-	-	-	14
81	Alternative minumum tax	94250	1918	-	-	-	*76	*1313	*19	*1466	*597	3371	4715	80775
82	Environmental tax	10433	25	-	-	-	-	-	-	*24	87	198	551	9548
83	Foreign tax credit	908989	-0	-	-	-	-	17	-	*91	*2750	13019	31078	862034
84	U.S. Possessions tax credit	81476	22	-	-	-	-	911	-	2356	8181	-	-	70006
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	63865	-	-	-	-	-	-	-	-	-	283	-	63583
87	General business credit	98545	10	-	-	-	-	*661	*341	*101	*1244	1679	1003	93507
88	Prior year minumum tax credit	110506	*81	-	-	-	-	-	*214	-	*510	76	6753	102872
89	Income tax after credits, total	1423262	*7768	-	*946	*5	*3755	40070	*14612	26605	29125	41748	117443	1141184

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1223	*17	*229	-	*239	*65	329	89	71	53	34	39	59
2 Total assets	189238331	-	*6422	-	*95286	*36167	755696	606280	1003637	1904336	2421250	6218290	176190967
3 Cash	8066032	-	*3182	-	*6130	*2039	91297	125816	254430	351761	321069	663899	6246409
4 Notes and accounts receivable	39138427	-	*2139	-	*37919	*14695	139673	120562	140627	264608	296092	812985	37309128
5 Less: Allowance for bad debts	798958	-	-	-	*809	-	5206	*289	*2882	7508	4253	22291	755719
6 Inventories	14984390	-	*1079	-	*18663	*9025	194150	75433	142756	239356	245961	712959	13345008
7 Investments in govt. obligations, Total	864439	-	-	-	-	-	-	4008	*9031	*66728	-	30877	753794
8 Tax-exempt securities	1228450	-	-	-	-	-	-	-	-	*16129	108044	44586	1059691
9 Other current assets	11142275	-	23	-	*4187	*3505	51141	70925	62480	236616	396504	462986	9853907
10 Loans to stockholders	397137	-	-	-	-	-	*2828	-	*953	-	10347	130509	252501
11 Mortgage and real estate loans	61805	-	-	-	-	-	-	-	-	-	-	236	61569
12 Other investments	45269526	-	-	-	-	*368	*4465	*15044	89283	144229	268939	1426142	43321057
13 Depreciable assets	58158239	-	*2976	-	*83870	*27276	418255	251802	436307	654293	662207	1864345	53756909
14 Less: Accumulated depreciation	23147188	-	*2976	-	*61401	*23129	230326	87334	199212	272419	234596	568686	21467109
15 Depletable assets	489	-	-	-	-	-	-	-	-	-	20	-	469
16 Less: Accumulated depletion	197	-	-	-	-	-	-	-	-	-	-	-	197
17 Land	1480495	-	-	-	-	-	*6438	*22197	*8179	18124	26023	61659	1337875
18 Intangible assets (Amortizable)	10323261	-	-	-	*10562	*449	78522	*6574	59151	102501	397001	364926	9303576
19 Less: Accumulated amortization	2739168	-	-	-	*4895	*449	40634	*2232	26066	41269	109824	72812	2440988
20 Other assets	24808877	-	-	-	*1061	*2387	45094	*3772	28602	131186	37717	305970	24253088
21 Total liabilities	189238331	-	*6422	-	*95286	*36167	755696	606280	1003637	1904336	2421250	6218290	176190967
22 Accounts payable	26538097	-	18	-	*26007	*18483	119638	61323	77989	101854	122929	353104	25656753
23 Mort, notes, and bonds under 1 yr	10341314	-	-	-	*6544	*81	104805	*40586	81937	54008	156722	279024	9617606
24 Other current liabilities	21953037	-	23	-	*18196	*6700	39784	52504	43728	152652	152366	602235	20884849
25 Loans from stockholders	1751236	-	*2718	-	*29237	*9610	133675	*774	*1347	*188	48274	212442	1312971
26 Mort, notes, bonds, 1 yr or more	24203652	-	-	-	*42849	*176	98061	*70375	134111	134381	396395	378322	22948982
27 Other liabilities	18852156	-	-	-	*4035	-	11872	*-4598	*3990	74020	68226	221282	18473329
28 Net worth	85598839	-	*3663	-	*-31582	*1117	247860	385316	660536	1387233	1476338	4171881	77296477
29 Capital stock	10405334	-	*231	-	*2291	*16560	50531	226638	83576	221066	281077	314623	9208743
30 Paid-in or capital surplus	32402926	-	*9540	-	*2788	-	454976	*170301	946884	1614424	1562423	2090771	25550819
31 Retained earnings, appropriated	138122	-	-	-	-	-	-	-	-	-	18415	1925	117781
32 Retained earnings, unappropriate	56477987	-	*-6107	-	*-17974	*-16010	-260283	-34841	-390068	-461808	-380163	1782583	56262659
33 Retained earnings (S Corp)	88445	-	-	-	*-18687	*567	*15341	*23346	*35326	32552	-	-	-
34 Less: Cost of treasury stock	13913976	-	-	-	-	-	*12705	*128	*15183	*19002	5414	18020	13843524
35 Total receipts	131410597	*85039	*46107	-	*316174	*75063	992974	709061	1204499	1301031	1446198	5489187	119745264
36 Business receipts	118569531	*83754	*1864	-	*315317	*74924	961115	699423	1170388	1222804	1335965	5257040	107446936
37 Interest	2269394	486	488	-	-	*139	3231	4353	19302	27130	28087	74861	2111318
38 Interest on govt. obligations, State and local	64986	-	-	-	-	-	*55	*52	-	*2323	3954	6817	51785
39 Rents	305166	-	-	-	-	-	*103	-	*356	*618	515	2153	301421
40 Royalties	2515433	692	-	-	-	-	*11358	-	*34	*15596	9209	14687	2463858
41 Net S-T cap gain less net LT loss	18617	-	-	-	-	-	-	-	*2658	*237	435	931	14356
42 Net L-T cap gain less net ST loss	665826	-	43755	-	*857	-	-	-	*1061	*2426	1315	32397	584016
43 Net gain, noncapital assets	108107	-	-	-	-	-	*269	*7	*859	*375	235	23	106338
44 Dividends, domestic corporations	161773	-	-	-	-	-	*4	-	*287	*91	381	21096	139915
45 Dividends, foreign corporations	2592055	-	-	-	-	-	-	-	*617	*353	8213	65	2582807
46 Other receipts	4139708	107	-	-	-	-	16840	*5225	8937	29078	57889	79116	3942515
47 Total deductions	113921462	*87788	*14012	-	*301717	*88716	1104370	737388	1169044	1359585	1418857	3971179	103668806
48 Cost of sales and operations	51272614	*48080	*969	-	*144061	*40079	577730	331627	777704	561022	718050	1635553	46437738
49 Compensation of officers	749708	323	-	-	*9613	*20946	57523	36964	38166	42071	39535	77276	427291
50 Repairs	632344	*438	*200	-	*4608	-	4562	3706	5518	5067	6423	13654	588168
51 Bad debts	218269	24	-	-	*25	*91	*6214	*884	*527	1331	1951	4411	202810
52 Rent paid on business property	1193315	*664	-	-	*14580	*618	24751	17690	10449	16130	23471	26510	1058452
53 Taxes paid	2503171	3104	*3442	-	*9120	*2718	29774	20693	18011	27101	30700	62953	2295556
54 Interest paid	3158004	3517	-	-	*9493	*139	17550	8250	19144	13800	30477	69685	2985950
55 Contributions or gifts	311308	23	-	-	-	-	*48	*198	*258	917	727	5968	303168
56 Amortization	464036	2697	-	-	*3223	*12	4218	*1193	6671	6850	15344	17805	406023
57 Depreciation	4187799	*2393	*356	-	*7276	*2582	33313	17984	28222	45901	37105	87755	3924912
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	6047157	370	5	-	*20910	-	6953	36391	6763	84345	42547	69735	5779138
60 Pension, prof sh, stock, annuity	1189021	186	-	-	-	*4783	*848	*1431	*2422	15307	5239	16619	1142185
61 Employee benefit programs	2618854	2502	-	-	*4432	*659	12325	*6276	16072	19896	26979	42033	2487679
62 Net loss, noncapital assets	49291	275	-	-	-	-	*416	*572	*469	286	851	424	45999
63 Other deductions	39326572	*23191	*9040	-	*74377	*16088	328145	253530	238648	519562	439458	1840798	35583735
64 Total receipts less total deducts	17489135	-2749	*32095	-	*14457	*-13653	-111396	-28327	35456	-58554	27341	1518008	16076458
65 Const taxable inc frm rel frn corps	2696191	-	-	-	-	-	-	-	-	-	3972	848	2691371
66 Net income (less deficit), total	20120340	-2749	*32095	-	*14457	*-13653	-111451	-28378	35456	-60877	27359	1512039	18716044
67 Net income, total	21154808	366	*32095	-	*14457	*108	79157	*61250	121313	136058	168668	1682487	18858849
68 Deficit, total	1034468	3115	-	-	-	*13761	190609	*89628	*85858	196934	141310	170448	142805
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	74369	-	-	-	*4867	*108	*-792	*13262	*29746	27178	-	-	-
72 Statutory special deductions, total	1083099	-	*182	-	*5911	-	*28356	*12967	*18246	*408	43472	30348	943210
73 Net operating loss deduction	643345	-	*182	-	*5911	-	*28354	*12967	*17577	-	40814	13680	523861
74 Dividends received deduction	439753	-	-	-	-	-	*2	-	*669	*408	2659	16667	419348
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	19977023	366	31913	-	*3679	-	*25457	*35022	*72667	108530	125239	1658511	17915639
77 Income tax before credits, total	7092094	140	11205	-	*563	-	10144	*11995	25382	34786	45243	580523	6372116
78 Regular tax	6975706	128	11169	-	*563	-	*7749	*11856	*25141	34519	43210	579204	6262167
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	7	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	93158	12	-	-	-	-	*2395	*136	*190	*208	1933	899	87386
82 Environmental tax	22066	-0	36	-	-	-	-	*2	51	*58	100	419	21399
83 Foreign tax credit	1885865	-	-	-	-	-	-	-	-	-	3906	1101	1880858
84 U.S. Possessions tax credit	2150407	128	1	-	-	-	2927	1065	21521	17057	23132	459082	1625494
85 Orphan drug credit	19319	-	-	-	-	-	-	-	-	-	199	-	19120
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	208183	-	-	-	-	-	*1566	*715	*320	*1028	638	5683	198233
88 Prior year minumum tax credit	62742	-	-	-	-	-	-	-	*198	*270	221	747	61306
89 Income tax after credits, total	2765577	12	11204	-	*563	-	*5651	*10214	*3342	16431	17147	113910	2587104

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Soaps, cleaners, and toilet goods

MINOR INDUSTRY 2840
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1912	***	***	*318	*249	*278	393	*29	53	28	11	4	22
2 Total assets	68459885	-	***	*43851	*87013	*201726	969611	*180781	947455	995537	818201	637999	63545836
3 Cash	1455421	-	***	*3294	*13905	*20464	117530	*2832	53886	107171	27803	45663	1059620
4 Notes and accounts receivable	11293815	-	***	*7745	*44095	*65038	277661	*49658	207407	207334	121241	131732	10164628
5 Less: Allowance for bad debts	307858	-	***	*368	*337	*80	*8188	*808	5180	10692	3859	2822	275524
6 Inventories	5923736	-	***	*3740	*17097	*45620	271635	*44894	217589	201767	134790	127731	4856745
7 Investments in govt. obligations, Total	*22859	-	***	-	-	-	-	-	-	*12088	1260	7	9504
8 Tax-exempt securities	*564194	-	***	-	-	-	*2411	-	*2076	-	-	-	559707
9 Other current assets	3843643	-	***	*215	*1934	*4124	39946	*2406	69601	43187	44272	21940	3607435
10 Loans to stockholders	202276	-	***	*2525	-	*12480	*18510	*975	*6956	*51	223	1297	159260
11 Mortgage and real estate loans	*678090	-	***	-	-	-	*10250	-	-	*1112	-	-	666729
12 Other investments	12476693	-	***	-	-	*16945	*59185	*15125	*62535	62321	179465	41832	12039286
13 Depreciable assets	25636806	-	***	*25907	*25138	*78700	335883	*161292	429543	483546	269949	257686	23560177
14 Less: Accumulated depreciation	11305270	-	***	*9289	*19515	*51703	206478	*100479	178576	242533	117058	103989	10268033
15 Depletable assets	128466	-	***	-	-	-	-	-	-	-	-	-	128466
16 Less: Accumulated depletion	71777	-	***	-	-	-	-	-	-	-	-	-	71777
17 Land	626988	-	***	-	-	-	*1248	*3154	17659	20441	11774	18128	554584
18 Intangible assets (Amortizable)	12449719	-	***	*9060	*3458	*1670	*12319	*624	*39757	*78795	113677	78901	12111459
19 Less: Accumulated amortization	2724984	-	***	*2522	*578	*1670	*10329	*537	*2784	*7745	16257	6691	2675872
20 Other assets	7567067	-	***	*3544	*1816	*10138	48029	*1645	26985	38696	50922	26585	7359441
21 Total liabilities	68459885	-	***	*43851	*87013	*201726	969611	*180781	947455	995537	818201	637999	63545836
22 Accounts payable	8040854	-	***	*8063	*23955	*29415	123264	*43481	134122	106467	86144	69882	7411575
23 Mort, notes, and bonds under 1 yr	2840956	-	***	*702	-	*1154	86116	*27136	100149	45765	12550	122843	2444540
24 Other current liabilities	9267484	-	***	*292	*350	*19122	72441	*15170	52386	99321	56940	55205	8894636
25 Loans from stockholders	544387	-	***	*69962	*7219	*157	*133423	*4	*3045	*51	-	-	319375
26 Mort, notes, bonds, 1 yr or more	17334118	-	***	*41906	-	*10223	71172	*13054	162243	255952	165217	96195	16516798
27 Other liabilities	8507082	-	***	*899	*5892	*3018	*38693	*482	*62936	*33045	19199	18145	8324772
28 Net worth	21925003	-	***	*-77973	*49596	*138636	444502	*81454	432573	454936	478151	275731	19634139
29 Capital stock	5758165	-	***	*211	*15378	*4815	60681	*785	93855	42991	91655	36638	5411035
30 Paid-in or capital surplus	12760681	-	***	*11878	-	*2334	*37000	*3702	*195844	88209	59010	175059	12183286
31 Retained earnings, appropriated	*421377	-	***	-	-	-	*587	-	-	*861	-	-	419930
32 Retained earnings, unappropriate	4919222	-	***	*-4805	*20713	*138454	157147	*65416	*-97544	282168	383695	27316	3945742
33 Retained earnings (S Corp)	564823	-	***	*-85257	*13505	*6693	*193472	*11552	241192	*119905	-	55904	-
34 Less: Cost of treasury stock	2499266	-	***	-	-	*13660	*4385	-	*774	*79200	56208	19186	2325854
35 Total receipts	81710072	***	***	*45209	*185204	*541402	2003791	*399109	1665889	1513454	1067151	942058	73027572
36 Business receipts	77452189	***	***	*45178	*184928	*538271	1988120	*396388	1601268	1496981	1051952	919742	68914639
37 Interest	759241	***	***	*25	*277	*1709	*1510	*389	*3080	4719	6041	599	740785
38 Interest on govt. obligations, State and local	32604	-	***	-	-	-	*422	-	*65	*27	364	1206	30519
39 Rents	147175	-	***	-	-	-	*1316	*74	*411	*158	1832	156	143228
40 Royalties	1032675	-	***	-	-	-	*1006	-	-	*5293	1573	1532	1023271
41 Net S-T cap gain less net LT loss	26178	-	***	-	-	-	-	-	-	-	11	130	26037
42 Net L-T cap gain less net ST loss	554010	-	***	-	-	*312	*75	-	*47065	*1752	1	279	504525
43 Net gain, noncapital assets	80478	***	***	-	-	-	*8	*1943	*793	*925	34	49	76623
44 Dividends, domestic corporations	42539	-	***	-	-	*574	-	*110	106	*327	10	-	41412
45 Dividends, foreign corporations	682380	-	***	-	-	-	-	-	-	*811	411	8285	672872
46 Other receipts	900604	***	***	*6	-	*537	11333	*204	13100	2461	4922	10081	853660
47 Total deductions	77863288	***	***	*56435	*182458	*507065	1920550	*392870	1555395	1430698	1023651	872207	69595110
48 Cost of sales and operations	49007305	***	***	*11205	*105744	*328400	1165172	*299966	983808	830312	545667	344447	44234089
49 Compensation of officers	704174	-	***	*5447	*14175	*69845	123152	*11138	42760	40412	12564	13185	362891
50 Repairs	546523	***	***	*171	*155	*1308	5182	*5183	9671	4920	3382	3909	512240
51 Bad debts	143678	***	***	*2193	*94	*410	9764	*356	11508	5515	2920	1171	109666
52 Rent paid on business property	807385	***	***	*6713	*3265	*7458	33702	*243	14174	8236	8563	9907	695336
53 Taxes paid	927240	***	***	*1472	*2239	*11083	40340	*5050	22370	17259	20428	18195	785704
54 Interest paid	2032489	***	***	*1515	*249	*1018	14788	*3500	17791	24190	14242	7374	1937805
55 Contributions or gifts	117016	-	***	-	*129	*93	*251	*98	*246	*1523	1142	2016	111519
56 Amortization	304539	***	***	*887	*141	*214	*1961	*608	*2200	6000	5294	1369	283779
57 Depreciation	1842095	***	***	*2043	*3041	*7188	25344	*16083	45189	29803	17631	22101	1667253
58 Depletion	1	-	***	-	-	-	-	-	-	-	-	-	1
59 Advertising	4542938	***	***	*1789	*1693	*3495	49695	*245	28244	72206	55582	146156	4136330
60 Pension, prof sh, stock, annuity	496279	***	***	-	-	*6134	*9105	*1515	4004	*5568	2358	4917	460130
61 Employee benefit programs	995025	***	***	-	-	*4038	14285	*1971	11486	23271	8426	11572	918773
62 Net loss, noncapital assets	50129	-	***	-	-	-	*11	-	*9940	*2114	40	55	37968
63 Other deductions	15346472	***	***	*23000	*51533	*66381	427798	*46914	352004	359368	325411	285833	13341627
64 Total receipts less total deducts	3846784	***	***	*-11227	*2746	*34337	83241	*6239	110493	82756	43501	69851	3432461
65 Const taxable inc frm rel frn corps	906217	-	***	-	-	-	-	-	-	*5151	190	2325	898550
66 Net income (less deficit), total	4720397	***	***	*-11227	*2746	*34337	82819	*6239	110429	87880	43326	70970	4300493
67 Net income, total	5184953	-	***	-	*2746	*34338	110186	*6239	120738	99054	72174	71744	4661148
68 Deficit, total	464556	***	***	*11227	-	*1	*27367	-	*10309	*11174	28847	774	360656
69 Net income (less def), Form 1120-A	*112	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-537	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	207366	***	***	*-9833	*1057	*20523	*60512	*1481	76077	*41001	-	23739	-
72 Statutory special deductions, total	196345	-	***	-	-	*401	*565	*77	*5335	*3406	159	1237	185052
73 Net operating loss deduction	*120172	-	***	-	-	-	*565	-	*5230	*2750	-	-	111515
74 Dividends received deduction	76173	-	***	-	-	*401	-	*77	106	*656	159	1237	73536
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4755358	-	***	-	*1689	*13414	*43898	*4680	*36827	*54652	72167	46767	4481263
77 Income tax before credits, total	1692232	***	***	-	*253	*2916	*14406	*1573	*12654	18633	25014	16972	1599801
78 Regular tax	1659106	-	***	-	*253	*2916	*14406	*1428	*12629	*18582	24967	16312	1567612
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	18	-	***	-	-	-	-	-	-	-	-	-	18
81 Alternative minumum tax	26778	***	***	-	-	-	-	*145	*15	*27	5	595	25983
82 Environmental tax	6330	***	***	-	-	-	-	-	*10	*25	42	65	6188
83 Foreign tax credit	745643	-	***	-	-	-	*198	-	-	*720	393	3472	740859
84 U.S. Possessions tax credit	22643	-	***	-	-	230	-	-	5318	6072	11023	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	21610	-	***	-	-	-	*32	-	-	*131	130	103	21214
88 Prior year minumum tax credit	*10059	-	***	-	-	*13	*37	-	-	*41	-	-	9968
89 Income tax after credits, total	892277	***	***	-	*253	*2673	*14138	*1573	*7336	*11670	13468	13397	827759

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1384	***	***	-	*69	*124	361	*75	48	*11	7	3	5
2 Total assets	7064972	-	***	-	*26521	*79990	745133	*532345	731918	*396146	564562	526554	3453556
3 Cash	326261	-	***	-	*1312	*6170	62496	*65179	35673	*28990	35516	16946	72323
4 Notes and accounts receivable	1731666	-	***	-	*11153	*25120	219969	*173288	208557	*115187	153832	159379	663891
5 Less: Allowance for bad debts	56123	-	***	-	-	*1146	*4346	*6688	8284	*3242	1973	10440	19732
6 Inventories	1483401	-	***	-	*10731	*15764	165874	*127635	182794	*83866	112780	96258	687699
7 Investments in govt. obligations, Total	*65974	-	***	-	-	-	-	-	*11541	763	-	14452	39219
8 Tax-exempt securities	*150433	-	***	-	-	-	-	-	-	*6479	-	-	143954
9 Other current assets	531432	-	***	-	-	*1846	27215	*21390	36607	*13978	20023	28392	379288
10 Loans to stockholders	*20388	-	***	-	-	-	*18817	*80	*579	*327	-	-	-
11 Mortgage and real estate loans	*621	-	***	-	-	-	-	*621	-	-	-	-	-
12 Other investments	362752	-	***	-	-	*162	45957	*21429	*6196	*9095	35680	37023	207210
13 Depreciable assets	3399880	-	***	-	*12953	*74008	445820	*255362	433053	*212155	345189	235455	1381719
14 Less: Accumulated depreciation	1851018	-	***	-	*9627	*44181	271679	*140739	250192	*88740	185870	133139	724980
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	198416	-	***	-	-	*381	26576	*7451	14427	*8658	26037	10984	103900
18 Intangible assets (Amortizable)	440653	-	***	-	-	-	*6107	*4916	*10748	*2404	22339	49118	345022
19 Less: Accumulated amortization	111845	-	***	-	-	-	*3574	*3009	*4242	*996	9137	-	90887
20 Other assets	372081	-	***	-	-	*1865	5901	*5430	54462	*7224	10145	22125	264929
21 Total liabilities	7064972	-	***	-	*26521	*79990	745133	*532345	731918	*396146	564562	526554	3453556
22 Accounts payable	832625	-	***	-	*6384	*14734	122119	*82691	100039	*51217	43127	76116	333573
23 Mort, notes, and bonds under 1 yr	207418	-	***	-	*782	*7278	66977	*23355	*21491	*32790	37025	13036	3278
24 Other current liabilities	999767	-	***	-	*2742	*6274	167426	*39515	58160	*43163	44925	27789	609773
25 Loans from stockholders	139963	-	***	-	*3030	*6580	*122758	*1355	*4022	-	855	-	-
26 Mort, notes, bonds, 1 yr or more	721299	-	***	-	-	*18200	70943	*59824	*117957	*57806	67859	54310	269082
27 Other liabilities	508945	-	***	-	-	-	*5730	*18711	*24645	*20518	74240	26087	339013
28 Net worth	3654955	-	***	-	*13583	*26925	189179	*306893	405604	*190651	296530	329216	1898837
29 Capital stock	520341	-	***	-	*69	*2429	25284	*12005	151906	*1242	48549	157443	117791
30 Paid-in or capital surplus	814179	-	***	-	-	*1957	130938	*-3971	*70563	*90805	9185	99787	414916
31 Retained earnings, appropriated	*39597	-	***	-	-	-	*33110	-	-	*79	6408	-	-
32 Retained earnings, unappropriate	2430831	-	***	-	*13515	*23326	28180	*230523	*90202	*129873	153722	204147	1563429
33 Retained earnings (S Corp)	373917	-	***	-	-	-	*83707	*86576	*119934	-	83700	-	-
34 Less: Cost of treasury stock	523910	-	***	-	-	*788	*112040	*18240	*27000	*31348	5034	132160	197300
35 Total receipts	12750684	***	***	-	*100131	*207288	1623402	*1150484	1701714	*651765	1077574	929889	5187346
36 Business receipts	12630786	***	***	-	*100131	*206521	1610193	*1138672	1696643	*648615	1059600	918089	5132571
37 Interest	30703	***	***	-	-	-	2541	*2016	*2583	*1054	2954	2925	16440
38 Interest on govt. obligations, State and local	*4717	-	***	-	-	-	-	-	-	*132	88	40	4457
39 Rents	5873	-	***	-	-	-	*1656	*232	*14	129	878	352	2612
40 Royalties	24311	***	***	-	-	-	*2463	*4811	*79	*214	314	1972	14448
41 Net S-T cap gain less net LT loss	1628	-	***	-	-	-	-	-	-	-	931	536	161
42 Net L-T cap gain less net ST loss	4134	-	***	-	-	-	*150	*170	-	16	1905	735	1159
43 Net gain, noncapital assets	2922	-	***	-	-	*86	*332	*116	*286	*159	265	125	1553
44 Dividends, domestic corporations	2185	-	***	-	-	-	*598	-	*7	40	882	208	448
45 Dividends, foreign corporations	12263	***	***	-	-	-	*9	-	-	*801	5215	2777	2699
46 Other receipts	31163	***	***	-	-	*681	5459	*4467	2102	*604	4543	2129	10798
47 Total deductions	11885693	***	***	-	*100206	*210415	1614713	*1052474	1629529	*627390	1002581	844081	4689133
48 Cost of sales and operations	7346613	***	***	-	*61398	*128697	1005699	*675038	1193238	*390446	667069	512461	2676697
49 Compensation of officers	231806	***	***	-	*19078	*13942	91003	*36866	21362	*11625	12912	4851	14990
50 Repairs	68543	***	***	-	-	*2223	7890	*2684	3985	*2496	7629	1873	38921
51 Bad debts	48894	***	***	-	-	*936	5736	*5299	6582	*541	5603	8569	15584
52 Rent paid on business property	188946	***	***	-	*171	*3720	16855	*7217	18005	*4563	18986	8966	109363
53 Taxes paid	274645	***	***	-	*2170	*9950	42064	*23925	19890	*5772	22964	20398	125774
54 Interest paid	83688	***	***	-	*48	*2306	15973	*9264	14678	*4786	10516	5328	19766
55 Contributions or gifts	7206	-	***	-	-	*110	*95	*427	*292	*199	855	861	4367
56 Amortization	25198	***	***	-	-	*14	*1112	*346	*5722	*462	1423	2053	13804
57 Depreciation	221939	***	***	-	*245	*6342	26993	*10929	27836	*12782	21580	12772	100103
58 Depletion	-0	-	***	-	-	-	-	-	-	-	-	-	-0
59 Advertising	343153	***	***	-	*450	*3240	26072	*22797	25668	*34933	25799	29456	166209
60 Pension, prof sh, stock, annuity	87195	***	***	-	*2742	-	7433	*7940	*7913	*1932	8624	7471	42875
61 Employee benefit programs	204040	***	***	-	-	*2144	31027	*10614	*13781	*9609	11622	23039	97153
62 Net loss, noncapital assets	4721	***	***	-	-	-	*1552	*119	*1632	*594	517	-	221
63 Other deductions	2749106	***	***	-	*13905	*36793	335206	*239009	268946	*146650	186483	205983	1263307
64 Total receipts less total deducts	864992	***	***	-	*-75	*-3127	8689	*98010	72185	*24375	74992	85808	498213
65 Const taxable inc frm rel frn corps	8297	-	***	-	-	-	-	-	-	-	5630	1947	720
66 Net income (less deficit), total	868571	***	***	-	*-75	*-3127	8689	*98010	72185	*24243	80535	87714	494476
67 Net income, total	925836	-	***	-	-	*3571	41791	*98010	79240	*31908	80535	87714	494476
68 Deficit, total	57264	***	***	-	*75	*6697	*33102	-	*7055	7665	-	-	-
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	116669	-	***	-	-	-	*13952	*35593	*34701	-	23831	-	-
72 Statutory special deductions, total	24637	***	***	-	-	*2560	*1484	*12411	*592	*801	2235	2015	1779
73 Net operating loss deduction	*18420	-	***	-	-	*2560	*1059	*12411	*587	-	-	1804	-
74 Dividends received deduction	6218	***	***	-	-	-	*425	-	*5	*801	2235	212	1779
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	783918	-	***	-	-	*1011	*24983	*50006	*43947	*31107	54469	85699	492697
77 Income tax before credits, total	273953	-	***	-	-	*152	*7901	*18171	*15137	*10789	18862	29978	172965
78 Regular tax	271569	-	***	-	-	*152	*7901	*16957	*15033	*10586	18736	29876	172329
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1475	-	***	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	840	-	***	-	-	-	-	*1209	*84	*182	-	-	-
83 Foreign tax credit	7827	-	***	-	-	-	-	*5	*20	*21	61	102	631
84 U.S. Possessions tax credit	25	-	***	-	-	-	-	-	-	*47	2792	2419	2570
85 Orphan drug credit	-	-	***	-	-	-	25	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	4886	-	***	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-0	-	***	-	-	-	*6	*398	*857	*239	102	171	3112
89 Income tax after credits, total	261215	-	***	-	-	*152	*7869	*17773	*14280	*10504	-0	-	-
											15967	27388	167283

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Argricultural and other chemical products

MINOR INDUSTRY 2898
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	3688	*24	*1947	*239	*439	*407	374	89	73	34	22	9	32
2	Total assets	48140934	-	*19034	*41555	*156417	*294680	835109	690709	1115777	1227385	1585318	1615132	40559818
3	Cash	1232306	-	*5794	*1139	*42241	*62118	87171	60201	95701	52182	90660	66932	668167
4	Notes and accounts receivable	7819393	-	*9334	*6770	*57013	*45680	253211	167488	296693	290933	289967	327940	6074365
5	Less: Allowance for bad debts	173746	-	-	-	-	-	4894	*3960	5256	5556	11898	11348	130833
6	Inventories	5076527	-	*1165	*4193	*19841	*61788	197863	114247	229803	259446	331892	210736	3645553
7	Investments in govt. obligations, Total	*31190	-	-	-	-	-	-	-	*1088	-	-	28420	1681
8	Tax-exempt securities	*14835	-	-	-	-	-	-	-	*9059	-	5777	-	-
9	Other current assets	1379797	-	*869	*41	*2647	*6440	22189	78651	29874	40226	53306	45543	1100012
10	Loans to stockholders	144323	-	-	*16039	*1196	*123	*11755	*1667	*6981	*575	45722	-	60265
11	Mortgage and real estate loans	*388065	-	-	-	-	*7580	*11402	-	*1006	-	-	415	367662
12	Other investments	16009914	-	-	-	*7008	*57119	22707	*35340	36434	114286	99996	280576	15356448
13	Depreciable assets	20182203	-	*2966	*17698	*63374	*176678	499799	414120	567901	585300	967180	655586	16231600
14	Less: Accumulated depreciation	8446768	-	*1857	*4583	*50185	*128558	303101	202334	273901	269680	415140	217398	6580033
15	Depletable assets	60110	-	-	-	-	-	-	-	-	-	-	4678	55432
16	Less: Accumulated depletion	9929	-	-	-	-	-	-	-	-	-	-	2351	7578
17	Land	510284	-	-	-	*1566	*4949	18409	*4769	22337	21709	32363	38128	366055
18	Intangible assets (Amortizable)	2044671	-	*728	-	*5476	*6515	*10500	*6907	108625	*88940	32971	147698	1636312
19	Less: Accumulated amortization	340931	-	*199	-	-	*6408	*2333	*1069	26256	*27552	15273	42876	218966
20	Other assets	2218690	-	*233	*259	*6242	*655	10432	*14680	15688	76577	77797	82453	1933675
21	Total liabilities	48140934	-	*19034	*41555	*156417	*294680	835109	690709	1115777	1227385	1585318	1615132	40559818
22	Accounts payable	5435238	-	*11738	*5212	*21942	*38315	146852	85880	175437	207293	147945	131532	4463091
23	Mort, notes, and bonds under 1 yr	2945313	-	-	*8553	*11063	*19206	132779	64873	111748	104996	159636	237438	2095020
24	Other current liabilities	3637760	-	*1965	*894	*9624	*14988	72819	68924	74625	118047	116516	135224	3024133
25	Loans from stockholders	527590	-	*835	*1925	*6535	*14819	*29911	*11108	*21581	*66368	12490	6210	355809
26	Mort, notes, bonds, 1 yr or more	9570121	-	-	*25012	*4178	*63841	159466	*144188	259575	214437	386850	345387	7967186
27	Other liabilities	11743765	-	*74928	*-0	*17031	*443	*7688	*15452	32769	75251	100476	113260	11306468
28	Net worth	14281147	-	*-70432	*-41	*86043	*143068	285594	300284	440043	440993	661406	646079	11348110
29	Capital stock	2393863	-	*5098	*303	*43507	*21480	67490	21469	56470	279513	128932	80143	1689459
30	Paid-in or capital surplus	9299023	-	*56436	*12179	*82816	*36404	*66242	*183649	185942	124232	263597	472957	7814571
31	Retained earnings, appropriated	254740	-	-	-	-	-	-	-	-	-	-	9447	245293
32	Retained earnings, unappropriate	3270233	-	*-139589	*-2	*-29375	*82254	63799	*47397	62724	51143	142891	89490	2899500
33	Retained earnings (S Corp)	654213	-	*8054	*-12520	*-10173	*65000	*113325	*60444	*166252	*68838	194994	-	-
34	Less: Cost of treasury stock	1590924	-	*431	-	*732	*62069	*25262	*12675	*31346	*82732	69008	5957	1300712
35	Total receipts	38428267	*251808	*123472	*46106	*310985	*479976	2017390	953739	2074155	1761780	2341000	1601055	26466801
36	Business receipts	36079923	*222436	*121853	*42856	*303691	*484866	1999355	941299	2060542	1661029	2300316	1528914	24412765
37	Interest	696599	*1799	-	*293	*1637	*1805	4245	*1456	3923	11600	8840	13784	647217
38	Interest on govt. obligations, State and local	5938	-	-	-	-	-	-	*1521	*226	140	286	46	3718
39	Rents	31662	-	-	-	*16	-	*895	*86	*199	*289	744	509	28924
40	Royalties	203159	-	-	-	-	-	-	*212	*160	*4880	2836	8949	186123
41	Net S-T cap gain less net LT loss	28524	-	-	-	-	-	*4	-	*-0	-	383	145	27993
42	Net L-T cap gain less net ST loss	248201	*4619	-	-	*1788	*97	*1554	*44	*10	*6651	4343	4642	224453
43	Net gain, noncapital assets	105165	-	-	-	*245	-	*294	*344	*1802	*23102	650	261	78466
44	Dividends, domestic corporations	132103	1272	-	-	-	*942	-	*51	*4	-0	9	1279	128547
45	Dividends, foreign corporations	170973	-	-	-	-	-	-	-	*1102	*1679	5517	11790	150885
46	Other receipts	726020	*21681	*1618	*2957	*3607	*-7734	11044	*8726	6188	52410	17076	30738	577711
47	Total deductions	36933448	*230651	*132391	*56869	*302300	*476494	1931521	914556	1968232	1617824	2269995	1580437	25452178
48	Cost of sales and operations	22065027	*148312	*29391	*12849	*203341	*307876	1303821	631515	1307613	1128313	1683190	1081514	14227291
49	Compensation of officers	446256	*4229	*12908	-	*12305	*31142	102812	29923	39196	46269	30747	15549	121176
50	Repairs	339253	*1615	*4875	*702	*1889	*6719	10675	4894	11071	11655	6893	11612	266651
51	Bad debts	75470	*1058	-	*3528	*809	*5558	7811	*1779	2885	1162	6397	3809	40673
52	Rent paid on business property	398021	*1653	*8471	*15126	*2678	*5719	17731	9086	16723	9051	10618	12168	288998
53	Taxes paid	617679	*3990	*1337	*556	*7228	*12101	40945	22572	37736	31295	31155	29379	399386
54	Interest paid	1325846	*6305	*20	-	*1641	*5677	23717	18048	33285	34302	46829	54555	1101468
55	Contributions or gifts	26541	*4	-	-	-	*20	435	*466	311	*348	1018	1608	22330
56	Amortization	126054	*1070	*38	-	*121	*29	*1835	*950	6767	4900	8273	10824	91248
57	Depreciation	1443273	*5494	*767	*623	*4784	*9230	36553	26721	44256	38468	72801	71078	1132497
58	Depletion	54087	1038	-	-	-	-	-	-	-	-	-	1461	51588
59	Advertising	765405	*653	*1048	-	*573	*1031	11321	15343	32902	22125	19109	12351	648950
60	Pension, prof sh, stock, annuity	241227	*462	-	-	*1819	*6785	14463	*5304	17801	7822	7201	4827	174741
61	Employee benefit programs	742794	*3421	-	*440	-	*2951	12685	*6361	13437	20205	39084	20417	623792
62	Net loss, noncapital assets	26194	*19	-	-	-	-	*65	*717	*104	*1276	137	2479	21397
63	Other deductions	8240321	*51329	*73535	*23045	*65113	*81656	346651	140877	404144	260634	306542	246805	6239990
64	Total receipts less total deducts	1494819	*21156	*-8919	*-10763	*8685	*3482	85869	39184	105923	143956	71005	20618	1014623
65	Const taxable inc frm rel frn corps	182214	-	-	-	-	-	*6734	-	-	716	990	8846	164929
66	Net income (less deficit), total	1671095	*21156	*-8919	*-10763	*8685	*3482	92603	37662	105696	144531	71709	29419	1175834
67	Net income, total	2319837	*32864	*1041	-	*17771	*22416	108748	*64382	137838	159516	116265	48628	1610369
68	Deficit, total	648742	*11707	*9960	*10763	*9087	*18933	*16145	*26719	*32142	*14985	44556	19209	434535
69	Net income (less def), Form 1120-A	*-7418	-	*-7418	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	211190	*10318	*-1501	*-10760	*1486	*11106	*72858	*13598	*65509	*13119	35457	-	-
72	Statutory special deductions, total	271931	890	*946	-	*12170	*552	*3408	*5114	*8601	*63013	11461	2528	163248
73	Net operating loss deduction	169840	-	*946	-	*12170	-	*3408	*5078	*7496	*62317	7786	1633	69004
74	Dividends received deduction	102091	890	-	-	-	*552	-	*36	*1105	696	3674	895	94243
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1868682	*22546	-	-	-	*4830	32482	*33527	59959	*83384	63602	46787	1521563
77	Income tax before credits, total	659770	*8012	-	-	-	*971	10032	*11409	20794	30992	23797	17175	536589
78	Regular tax	646080	*7828	-	-	-	*971	10032	*11399	20343	*28553	21877	16028	529049
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	10369	184	-	-	-	-	-	-	*427	*2307	1781	1087	4582
82	Environmental tax	2339	-	-	-	-	-	-	*10	*24	132	55	60	2059
83	Foreign tax credit	145317	-	-	-	-	-	-	-	*79	*806	1132	8057	135242
84	U.S. Possessions tax credit	57733	6999	-	-	-	-	70	-	-	-	7923	-	42740
85	Orphan drug credit	6	-	-	-	-	-	-	-	-	-	-	-	6
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	15910	-	-	-	-	-	*97	*188	*999	*498	494	-	13633
88	Prior year minumum tax credit	4026	-	-	-	-	-	*20	*430	*141	-	438	-	2997
89	Income tax after credits, total	436779	*1013	-	-	-	*971	9844	*10791	19574	29688	13809	9117	341971

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products

MAJOR GROUP 18
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1476	***	*221	*351	*249	***	233	*47	67	19	13	11	43
2	Total assets	565889459	***	*496	*50965	*83879	***	698280	*340712	940464	647583	911828	1669459	560390232
3	Cash	3961914	***	*496	*9274	*1986	***	59214	*13043	93766	29002	108684	100415	3500491
4	Notes and accounts receivable	70157064	***	-	*203	*22524	***	200858	*50594	182532	113723	218992	366044	68965123
5	Less: Allowance for bad debts	571156	***	-	-	-	***	*2103	*1174	3580	*2349	9269	2428	550253
6	Inventories	18623655	***	-	-	*3709	***	64683	*20578	125663	80633	101370	225530	17978689
7	Investments in govt. obligations, Total	225483	***	-	-	-	***	-	-	*7077	*18322	30229	-	169854
8	Tax-exempt securities	*387330	***	-	-	-	***	-	-	-	*5069	-	-	382261
9	Other current assets	30107943	***	-	-	*5503	***	29990	*5495	90939	19039	78524	54127	29821986
10	Loans to stockholders	4241284	***	-	*1294	*4761	***	*319	*708	*8	*755	5102	20019	4205441
11	Mortgage and real estate loans	69187	***	-	-	-	***	*725	-	*6152	-	-	-	62310
12	Other investments	198432837	***	-	*21990	*7437	***	*19102	*60849	*32870	*105991	72600	112296	197992216
13	Depreciable assets	315597467	***	*375	*28922	*10572	***	641414	*253358	743087	278131	496440	1261869	311740525
14	Less: Accumulated depreciation	166980468	***	*375	*14080	*5571	***	331057	*122787	394212	91645	213916	655436	165045866
15	Depletable assets	46558934	***	-	-	-	***	-	-	-	*44637	1668	238424	46249570
16	Less: Accumulated depletion	27518106	***	-	-	-	***	-	-	-	*13893	1150	134769	27350551
17	Land	7405610	***	-	*2782	*5828	***	*8916	*17244	33048	53373	18188	31495	7226872
18	Intangible assets (Amortizable)	42120133	***	-	-	*8192	***	*2753	*39514	*37664	*16633	17667	35192	41960278
19	Less: Accumulated amortization	22898962	***	-	-	*5135	***	*1860	*17834	*26826	*10612	7034	10500	22818608
20	Other assets	45969312	***	-	*581	*24071	***	*5325	*21124	12277	775	-6267	27181	45899896
21	Total liabilities	565889459	***	*496	*50965	*83879	***	698280	*340712	940464	647583	911828	1669459	560390232
22	Accounts payable	47293470	***	-	*1040	*12454	***	220316	*149412	139356	181677	176555	312349	46082895
23	Mort, notes, and bonds under 1 yr	28317431	***	-	-	*84157	***	*115942	*21064	88250	*86613	73233	126582	27721018
24	Other current liabilities	28576906	***	-	-	*67198	***	42843	*40228	117883	*84479	144069	89403	27986331
25	Loans from stockholders	5982749	***	-	-	*4356	***	*22373	*35207	*29779	16774	10728	23233	5840039
26	Mort, notes, bonds, 1 yr or more	116017556	***	-	*2782	*24514	***	817809	*208138	207585	230453	191738	255589	114076191
27	Other liabilities	84297152	***	-	-	*-0	***	*1787	*972	19599	*75998	-8086	74989	84131893
28	Net worth	255404195	***	*496	*47143	*-108801	***	-522790	*-114309	338013	-28411	323591	787314	254551865
29	Capital stock	18682265	***	*110	*12693	*19045	***	35478	*9212	104791	34960	49046	70017	18342951
30	Paid-in or capital surplus	121148807	***	-	-	*17092	***	*124654	*44173	96499	201809	405873	147693	120085972
31	Retained earnings, appropriated	460613	***	-	-	-	***	-	-	-	-	-	3490	457123
32	Retained earnings, unappropriate	140805212	***	*386	*34450	*-144937	***	*-629315	*-104606	17831	*-291124	-122412	394806	141564235
33	Retained earnings (S Corp)	309206	***	-	-	-	***	*-51183	*13069	*120310	*30140	5362	173422	-
34	Less: Cost of treasury stock	26001908	***	-	-	-	***	*2425	*76157	*1418	*4196	14279	2115	25898415
35	Total receipts	468668226	***	*2376	*10307	*205871	***	1465833	*503940	1894741	1445202	2309681	3487004	456010217
36	Business receipts	441496226	***	*2376	*8252	*198715	***	1431614	*500893	1873159	1302991	2268554	3445519	429138923
37	Interest	8232274	***	-	*1100	*795	***	*881	*351	2787	*3738	8239	3072	8205951
38	Interest on govt. obligations, State and local	33807	***	-	-	-	***	-	-	*102	*430	281	506	32489
39	Rents	2280586	***	-	-	-	***	*955	*1480	*1310	*1474	5581	2623	2267165
40	Royalties	1076978	***	-	-	-	***	-	*317	*74	*149	14	55	1076368
41	Net S-T cap gain less net LT loss	18439	***	-	-	-	***	-	-	*71	*19	210	-	18139
42	Net L-T cap gain less net ST loss	1200892	***	-	-	-	***	*651	-	*3	*98220	1913	551	1099554
43	Net gain, noncapital assets	1634501	***	-	*676	-	***	*5593	435	*2855	*29084	1162	780	1593916
44	Dividends, domestic corporations	857416	***	-	*279	-	***	-	*93	*3	*957	1998	153	853834
45	Dividends, foreign corporations	3895226	***	-	-	-	***	-	96	-	*9	-	-	3895122
46	Other receipts	7941881	***	-	-	*6361	***	26139	*274	14377	8130	21731	33746	7828755
47	Total deductions	450794409	***	*2154	*24676	*192288	***	1471287	*537251	1922926	1345785	2289538	3384800	438240595
48	Cost of sales and operations	343239136	***	*1250	*1007	*155523	***	1150088	*344497	1497715	1090017	2047997	3060644	332669705
49	Compensation of officers	543154	***	*772	*7662	*5651	***	28415	*12402	31062	*12195	12349	9948	371820
50	Repairs	4973743	***	-	*1799	*410	***	*4081	*1144	9763	9327	5822	5379	4933183
51	Bad debts	475209	***	-	*1323	-	***	*2466	*1685	13782	*2368	600	1342	451322
52	Rent paid on business property	3910550	***	-	*2485	*94	***	*4508	*2821	11275	4884	5538	6038	3865183
53	Taxes paid	20786083	***	*20	*1366	*3494	***	48034	*12350	31030	10238	15569	37660	20615088
54	Interest paid	14862029	***	-	*3	*3617	***	16611	*20079	21103	25103	17820	28458	14723972
55	Contributions or gifts	318724	***	-	-	*12	***	*180	*21	*721	*148	205	259	317119
56	Amortization	1098304	***	-	-	*196	***	*389	*6459	1973	*3202	4100	542	1080821
57	Depreciation	12001097	***	-	*1255	*739	***	56282	*23133	47000	22858	35768	75886	11730734
58	Depletion	2095185	***	-	-	-	***	-	-	*151	*262	102	3914	2090757
59	Advertising	1069023	***	-	*145	*79	***	3017	*5905	6687	*576	4788	6389	1041341
60	Pension, prof sh, stock, annuity	1460518	***	-	*1040	-	***	*7045	*2072	8090	*2021	2205	4079	1432330
61	Employee benefit programs	3002807	***	-	*836	*2149	***	*7690	*5965	14450	*3218	7110	4456	2950893
62	Net loss, noncapital assets	97924	***	-	-	*1033	***	*541	*560	*11760	*376	304	1898	80856
63	Other deductions	40860923	***	*112	*5756	*19292	***	141941	*98159	216364	158992	129259	137907	39885469
64	Total receipts less total deducts	17873817	***	*222	*-14368	*13583	***	-5455	*-33311	-28186	99417	20143	102204	17769621
65	Const taxable inc frm rel frn corps	3629145	***	-	-	-	***	-	47	-	*8	-	-	3629090
66	Net income (less deficit), total	21469154	***	*222	*-14368	*13583	***	-5455	*-33264	-28287	98995	19862	101698	21366223
67	Net income, total	22204272	***	*222	-	*14987	***	*43853	*9379	38236	*140236	58137	114084	21778288
68	Deficit, total	735118	***	-	*14368	*1404	***	*49307	*42644	66524	*41242	38275	12386	412065
69	Net income (less def), Form 1120-A	*3180	***	-	*-842	*4022	***	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-55928	***	-	-	-	***	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	44140	***	-	-	-	***	*-7510	*-13816	*9917	*12017	438	40120	-
72	Statutory special deductions, total	1131564	***	*222	*195	*10964	***	-	-	*577	*109898	8620	636	1000382
73	Net operating loss deduction	393155	***	*222	-	*10964	***	-	-	*575	109100	7128	529	264636
74	Dividends received deduction	738409	***	-	*195	-	***	-	-	*2	*798	1492	107	735745
75	Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
76	Income subject to tax	21060453	***	-	-	*4022	***	*21991	*9379	*13462	*18321	49085	73398	20866989
77	Income tax before credits, total	7483474	***	-	-	*659	***	*7095	*3180	*4673	*8513	17539	26454	7414700
78	Regular tax	7367284	***	-	-	*659	***	*7095	*3177	*4525	*6241	16748	25469	7302708
79	Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
80	Recapture of investment credit	353	***	-	-	-	***	-	-	-	-	-	-	-
81	Alternative minumum tax	85716	***	-	-	-	***	-	-	-	-	-	-	353
82	Environmental tax	28137	***	-	-	-	***	-	3	*145	2137	728	883	81820
83	Foreign tax credit	4240262	***	-	-	-	***	-	-	*3	*135	64	81	27855
84	U.S. Possessions tax credit	11821	***	-	-	-	***	-	12	-	*21	4	-0	4240225
85	Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	4258	7563
86	Nonconventional source fuel credit	283288	***	-	-	-	***	-	-	-	-	-	-	-
87	General business credit	137896	***	-	-	-	***	-	-	-	*2	-	-	283286
88	Prior year minumum tax credit	114170	***	-	-	-	***	*190	-	*198	-	200	1339	135969
89	Income tax after credits, total	2696036	***	-	-	*659	***	*25	-	*231	*123	905	534	112352
								*6881	*3167	*4243	*8367	16431	20323	2635305

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum refining (including integrated)

MINOR INDUSTRY 2910
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	408	***	-	-	*180	***	*35	*13	*8	*12	7	7	43
2 Total assets	562887952	-	-	-	*66204	***	*69644	*81267	*95301	*454558	539601	1120481	560390232
3 Cash	3712358	-	-	-	*1741	***	*10146	*1012	*4216	*25730	103295	39444	3500491
4 Notes and accounts receivable	69500632	-	-	-	*22177	***	*18462	*9019	*36463	*83412	135531	202133	68965123
5 Less: Allowance for bad debts	556357	-	-	-	-	***	*606	284	*525	1744	1161	1786	550253
6 Inventories	18258401	-	-	-	*3709	***	*4282	*2647	*7735	*58241	31436	161933	17978689
7 Investments in govt. obligations, Total	200083	-	-	-	-	***	-	-	-	-	30229	-	169854
8 Tax-exempt securities	382261	-	-	-	-	***	-	-	-	-	-	-	382261
9 Other current assets	29935698	-	-	-	*619	***	*1417	*139	*2264	*17765	64949	25504	29821986
10 Loans to stockholders	4234079	-	-	-	-	***	-	-	-	*755	5102	19904	4205441
11 Mortgage and real estate loans	62310	-	-	-	-	***	-	-	-	-	-	-	62310
12 Other investments	198098561	-	-	-	-	***	*2129	-	*921	*25550	54602	23144	197992216
13 Depreciable assets	313439626	-	-	-	*10466	***	*58720	*99101	*64488	*220366	257839	929538	311740525
14 Less: Accumulated depreciation	165827549	-	-	-	*5465	***	*27721	*33404	*24774	*61195	138377	441644	165045866
15 Depletable assets	46557694	-	-	-	-	***	-	-	-	*44533	1668	237287	46249570
16 Less: Accumulated depletion	27517997	-	-	-	-	***	-	-	-	*13789	1150	134763	27350551
17 Land	7316009	-	-	-	*5828	***	*2440	*555	*1979	*52347	11114	14875	7226872
18 Intangible assets (Amortizable)	42024948	-	-	-	*8192	***	*499	*2515	*831	*15353	3262	31777	41960278
19 Less: Accumulated amortization	22848878	-	-	-	*5135	***	*123	*2389	*228	*9377	2118	10346	22818608
20 Other assets	45916075	-	-	-	*24071	***	-	*2356	*1931	*-3388	-16620	23479	45899896
21 Total liabilities	562887952	-	-	-	*66204	***	*69644	*81267	*95301	*454558	539601	1120481	560390232
22 Accounts payable	46758349	-	-	-	*12454	***	*9552	*56030	*24522	*162081	138043	259595	46082895
23 Mort, notes, and bonds under 1 yr	27975863	-	-	-	*65459	***	*6009	1091	*12600	*48428	54346	66911	27721018
24 Other current liabilities	28293067	-	-	-	*66954	***	*7164	*1858	*6881	*74053	102401	45684	27986331
25 Loans from stockholders	5919809	-	-	-	*4356	***	*292	*23952	3690	16774	7214	23233	5840039
26 Mort, notes, bonds, 1 yr or more	114692468	-	-	-	*24514	***	*11668	*76360	*15570	*225720	24619	237494	114076191
27 Other liabilities	84239198	-	-	-	*-0	***	*217	-	*6369	*74784	-41229	67164	84131893
28 Net worth	255009198	-	-	-	*-107533	***	*34742	*-78024	*25669	*-147283	254207	420399	254551865
29 Capital stock	18460594	-	-	-	*13643	***	*3	*4232	*7811	*28771	2391	60320	18342951
30 Paid-in or capital surplus	120713934	-	-	-	*17092	***	*791	-	*3139	*131510	378723	72376	120085972
31 Retained earnings, appropriated	457123	-	-	-	-	***	-	-	-	-	-	-	457123
32 Retained earnings, unappropriate	141290744	-	-	-	*-138268	***	*33948	*-54749	*10109	*-311700	-113373	288274	141564235
33 Retained earnings (S Corp)	*-671	-	-	-	-	***	-	*-27508	4610	*4141	-	-	-
34 Less: Cost of treasury stock	25912526	-	-	-	-	***	-	-	-	*5	13535	571	25898415
35 Total receipts	463361363	***	-	-	*203852	***	*223753	*33865	*368894	*1028236	1674058	2643550	456010217
36 Business receipts	436278922	***	-	-	*198123	***	*220872	*33851	*360344	*891481	1648557	2617485	429138923
37 Interest	8221397	***	-	-	*17	***	*388	8	*258	*1977	7880	1360	8205951
38 Interest on govt. obligations, State and local	32769	-	-	-	-	***	-	-	-	-	281	-	32489
39 Rents	2274924	-	-	-	-	***	-	-	*1	781	4566	2411	2267165
40 Royalties	1076574	-	-	-	-	***	-	-	*7	140	4	55	1076368
41 Net S-T cap gain less net LT loss	18419	-	-	-	-	***	-	-	*71	-	210	-	18139
42 Net L-T cap gain less net ST loss	1200215	-	-	-	-	***	*166	-	*3	*98027	1913	551	1099554
43 Net gain, noncapital assets	1624754	-	-	-	-	***	*49	-	*1	29065	1140	583	1593916
44 Dividends, domestic corporations	856319	-	-	-	-	***	-	-	-	*388	1998	99	853834
45 Dividends, foreign corporations	3895122	-	-	-	-	***	-	-	-	-	-	-	3895122
46 Other receipts	7881948	-	-	-	*5713	***	*2277	*7	*8209	*6379	7510	21006	7828755
47 Total deductions	445511100	***	-	-	*191498	***	*217902	*61864	*362015	*941196	1666377	2602015	438240595
48 Cost of sales and operations	339150259	***	-	-	*155491	***	*166461	*29613	*305387	*768184	1532425	2413046	332669705
49 Compensation of officers	442778	-	-	-	*5651	***	*4314	*485	*2810	*9546	7249	4790	371820
50 Repairs	4955239	-	-	-	*410	***	*666	*-0	*890	*7138	5174	4972	4933183
51 Bad debts	454838	-	-	-	-	***	*35	11	*1783	*1498	181	8	451322
52 Rent paid on business property	3882521	-	-	-	*94	***	*444	*12	*1291	*1664	3698	4266	3865183
53 Taxes paid	20686934	***	-	-	*3439	***	*20773	*1555	*2373	*6748	8698	22179	20615088
54 Interest paid	14791983	***	-	-	*3056	***	*1507	*7901	*2625	*22181	6590	19059	14723972
55 Contributions or gifts	317623	-	-	-	*12	***	*14	-	-	*62	176	212	317119
56 Amortization	1086141	***	-	-	*196	***	*26	*539	*247	*3202	130	358	1080821
57 Depreciation	11850338	-	-	-	*739	***	*7944	*13242	*4967	*17902	16776	56073	11730734
58 Depletion	2094580	-	-	-	-	***	-	-	-	*262	102	3460	2090757
59 Advertising	1044670	-	-	-	*79	***	*906	*324	*409	*30	539	994	1041341
60 Pension, prof sh, stock, annuity	1435983	-	-	-	-	***	*249	-	*397	*1186	649	1172	1432330
61 Employee benefit programs	2967439	-	-	-	*2149	***	*590	*185	*2308	*1982	2729	2392	2950893
62 Net loss, noncapital assets	89662	-	-	-	*1033	***	-	48	*5662	*376	13	1078	80856
63 Other deductions	40260110	***	-	-	*19150	***	*13975	*7949	*30864	*99234	81248	67957	39885469
64 Total receipts less total deducts	17850262	***	-	-	*12354	***	*5850	*-27999	*6880	*87041	7681	41535	17769621
65 Const taxable inc frm rel frn corps	3629090	-	-	-	-	***	-	-	-	-	-	-	3629090
66 Net income (less deficit), total	21446583	***	-	-	*12354	***	*5850	*-27999	*6880	*87041	7400	41535	21366223
67 Net income, total	22026487	-	-	-	*13758	***	*5850	-	*11182	*127066	35417	51698	21778288
68 Deficit, total	579904	***	-	-	*1404	***	-	*27999	*4302	*40025	28017	10163	412065
69 Net income (less def), Form 1120-A	*4022	-	-	-	*4022	***	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-55928	***	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*2342	-	-	-	-	***	-	*-13432	10234	*2566	-	-	-
72 Statutory special deductions, total	1128711	-	-	-	*9736	***	-	-	*268	*109371	8356	599	1000382
73 Net operating loss deduction	391133	-	-	-	*9736	***	-	-	*268	109100	6864	529	264636
74 Dividends received deduction	737578	-	-	-	-	***	-	-	-	*271	1492	69	735745
75 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
76 Income subject to tax	20971158	-	-	-	*4022	***	*5850	-	*680	*15128	27066	51169	20866989
77 Income tax before credits, total	7453421	-	-	-	*659	***	*1702	-	*214	*7427	10030	18651	7414700
78 Regular tax	7337439	-	-	-	*659	***	*1702	-	*205	*5155	9261	17709	7302708
79 Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
80 Recapture of investment credit	353	-	-	-	-	***	-	-	-	-	-	-	353
81 Alternative minumum tax	85577	-	-	-	-	***	-	-	*9	2137	728	883	81820
82 Environmental tax	28089	-	-	-	-	***	-	-	-	*135	41	58	27855
83 Foreign tax credit	4240229	-	-	-	-	***	-	-	-	-	4	-0	4240225
84 U.S. Possessions tax credit	11821	-	-	-	-	***	-	-	-	-	-	4258	7563
85 Orphan drug credit	-	-	-	-	-	***	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	283288	-	-	-	-	***	-	-	-	*2	-	-	283286
87 General business credit	137308	-	-	-	-	***	-	-	-	-	-	1339	135969
88 Prior year minumum tax credit	*113174	-	-	-	-	***	*25	-	-	*123	674	-	112352
89 Income tax after credits, total	2667601	-	-	-	*659	***	*1677	-	*214	*7302	9352	13054	2635305

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1068	-	*221	*351	*69	*120	198	*34	59	*6	6	4	-
2 Total assets	3001507	-	*496	*50965	*17674	*84897	628636	*259445	845163	*193025	372227	548979	-
3 Cash	249557	-	*496	*9274	*245	*19259	49068	*12031	89550	*3273	5389	60972	-
4 Notes and accounts receivable	656432	-	-	*203	*346	*8160	182396	*41575	146069	*30312	83461	163911	-
5 Less: Allowance for bad debts	14799	-	-	-	-	-	*1497	*891	*3056	*605	8108	643	-
6 Inventories	365254	-	-	-	-	*13072	*60402	*17931	117928	*22391	69933	63597	-
7 Investments in govt. obligations, Total	*25399	-	-	-	-	-	-	-	*7077	*18322	-	-	-
8 Tax-exempt securities	*5069	-	-	-	-	-	-	-	-	*5069	-	-	-
9 Other current assets	172245	-	-	-	*4885	*1284	28573	*5356	88675	*1274	13575	28623	-
10 Loans to stockholders	*7205	-	-	*1294	*4761	-	*319	*708	*8	-	-	115	-
11 Mortgage and real estate loans	*6877	-	-	-	-	-	*725	-	*6152	-	-	-	-
12 Other investments	334277	-	-	*21990	*7437	*7486	*16974	*60849	*31950	*80441	17998	89152	-
13 Depreciable assets	2157841	-	*375	*28922	*106	*84192	582695	*154257	678598	*57765	238601	332330	-
14 Less: Accumulated depreciation	1152919	-	*375	*14080	*106	*56420	303336	*89383	369438	*30450	75539	213792	-
15 Depletable assets	*1240	-	-	-	-	-	-	-	-	*103	-	1137	-
16 Less: Accumulated depletion	*109	-	-	-	-	-	-	-	-	*103	-	6	-
17 Land	89601	-	-	*2782	-	*7865	*6476	*16689	31069	*1026	7074	16620	-
18 Intangible assets (Amortizable)	95185	-	-	-	-	-	*2254	*36999	*36833	*1280	14405	3415	-
19 Less: Accumulated amortization	50084	-	-	-	-	-	*1737	*15444	*26598	*1235	4915	154	-
20 Other assets	53237	-	-	*581	-	-	*5325	*18768	10346	*4163	10353	3702	-
21 Total liabilities	3001507	-	*496	*50965	*17674	*84897	628636	*259445	845163	*193025	372227	548979	-
22 Accounts payable	535121	-	-	*1040	-	*4240	210764	*93382	114834	*19595	38512	52754	-
23 Mort, notes, and bonds under 1 yr	341568	-	-	-	*18698	*571	*109933	*19973	75649	*38185	18887	59671	-
24 Other current liabilities	283839	-	-	-	*244	*2732	35679	*38370	111001	*10426	41669	43719	-
25 Loans from stockholders	62940	-	-	-	-	-	*22081	*11256	*26090	-	3514	-	-
26 Mort, notes, bonds, 1 yr or more	1325088	-	-	*2782	-	*2425	*806140	*131778	192015	*4733	167120	18095	-
27 Other liabilities	57954	-	-	-	-	-	*1571	*972	*13230	*1213	33143	7825	-
28 Net worth	394997	-	*496	*47143	*-1268	*74930	-557533	*-36285	312344	*118872	69384	366914	-
29 Capital stock	221672	-	*110	*12693	*5402	*3492	35475	*4980	96979	*6189	46655	9697	-
30 Paid-in or capital surplus	434873	-	-	-	-	*711	*123863	*44173	93360	*70299	27150	75317	-
31 Retained earnings, appropriated	3490	-	-	-	-	-	-	-	-	-	-	3490	-
32 Retained earnings, unappropriate	-485533	-	*386	*34450	*-6670	*73629	*-663262	*-49857	7722	*20576	-9039	106532	-
33 Retained earnings (S Corp)	309877	-	-	-	-	-	*-51183	*40576	*115700	*25999	5362	173422	-
34 Less: Cost of treasury stock	89382	-	-	-	-	*2902	*2425	*76157	*1418	*4191	744	1544	-
35 Total receipts	5306863	-	*2376	*10307	*2019	*158118	1242080	*470075	1525847	*416966	635623	843454	-
36 Business receipts	5217304	-	*2376	*8252	*592	*155943	1210742	*467043	1512814	*411511	619997	828034	-
37 Interest	10877	-	-	*1100	*778	*1802	*492	*344	2529	*1761	359	1712	-
38 Interest on govt. obligations, State and local	*1038	-	-	-	-	-	-	-	*102	*430	-	506	-
39 Rents	5662	-	-	-	-	-	*955	*1480	*1309	*693	1015	211	-
40 Royalties	*404	-	-	-	-	-	-	*317	*67	*10	10	-	-
41 Net S-T cap gain less net LT loss	*19	-	-	-	-	-	-	-	-	*19	-	-	-
42 Net L-T cap gain less net ST loss	*677	-	-	-	-	-	*484	-	-	*192	-	-	-
43 Net gain, noncapital assets	9747	-	-	*676	-	-	*5544	435	*2854	*19	22	196	-
44 Dividends, domestic corporations	*1097	-	-	*279	-	*99	-	*93	*3	*570	-	54	-
45 Dividends, foreign corporations	*104	-	-	-	-	-	-	96	-	*9	-	-	-
46 Other receipts	59933	-	-	-	*648	*274	23863	*267	6169	*1752	14221	12741	-
47 Total deductions	5283309	-	*2154	*24676	*790	*155472	1253385	*475387	1560912	*404589	623160	782785	-
48 Cost of sales and operations	4088877	-	*1250	*1007	*31	*110746	983627	*314884	1192328	*321833	515573	647599	-
49 Compensation of officers	100375	-	*772	*7662	-	*14764	*24102	*11917	28252	*2649	5100	5158	-
50 Repairs	18504	-	-	*1799	-	*29	*3416	*1144	8873	*2188	648	407	-
51 Bad debts	20371	-	-	*1323	-	*321	*2431	*1674	11998	*870	419	1334	-
52 Rent paid on business property	28029	-	-	*2485	-	*1854	*4064	*2809	9984	*3220	1840	1772	-
53 Taxes paid	99149	-	*20	*1366	*55	*5152	27261	*10794	28657	*3490	6871	15481	-
54 Interest paid	70047	-	-	*3	*561	*173	15104	*12178	18478	*2922	11229	9399	-
55 Contributions or gifts	1100	-	-	-	-	*30	*166	*21	*721	*86	30	46	-
56 Amortization	12163	-	-	-	-	-	*363	*5919	*1727	-	3970	184	-
57 Depreciation	150759	-	-	*1255	-	*5481	48338	*9891	42033	*4955	18991	19813	-
58 Depletion	*605	-	-	-	-	-	-	-	*151	-	-	454	-
59 Advertising	24353	-	-	*145	-	*48	*2111	*5581	6278	*546	4249	5395	-
60 Pension, prof sh, stock, annuity	24535	-	-	*1040	-	*1636	*6796	*2072	*7693	*835	1556	2908	-
61 Employee benefit programs	35368	-	-	*836	-	*1830	*7100	*5780	12142	*1236	4381	2063	-
62 Net loss, noncapital assets	8262	-	-	-	-	-	*541	*512	*6098	-	291	820	-
63 Other deductions	600813	-	*112	*5756	*142	*13408	127965	*90209	185500	*59759	48011	69950	-
64 Total receipts less total deducts	23554	-	*222	*-14368	*1228	*2646	-11305	*-5312	-35065	*12376	12462	60669	-
65 Const taxable inc frm rel frn corps	*55	-	-	-	-	-	-	47	-	*8	-	-	-
66 Net income (less deficit), total	22571	-	*222	*-14368	*1228	*2646	-11305	*-5265	-35167	*11954	12462	60163	-
67 Net income, total	177785	-	*222	-	*1228	*3622	*38002	*9379	*27054	*13170	22720	62386	-
68 Deficit, total	155214	-	-	*14368	-	*976	*49307	*14644	*62222	*1216	10258	2222	-
69 Net income (less def), Form 1120-A	*-842	-	-	*-842	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	41797	-	-	-	-	-	*-7510	*-384	*-317	*9450	438	40120	-
72 Statutory special deductions, total	2853	-	*222	*195	*1228	*69	-	-	*309	*527	264	38	-
73 Net operating loss deduction	*2021	-	*222	-	*1228	-	-	-	*307	-	264	-	-
74 Dividends received deduction	*831	-	-	*195	-	*69	-	-	*2	*527	-	38	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	89295	-	-	-	-	*3553	*16140	*9379	*12783	*3193	22018	22229	-
77 Income tax before credits, total	30052	-	-	-	-	*623	*5394	*3180	*4458	*1086	7509	7803	-
78 Regular tax	29845	-	-	-	-	*623	*5394	*3177	*4320	*1086	7486	7760	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*139	-	-	-	-	-	-	3	*136	-	-	-	-
82 Environmental tax	*48	-	-	-	-	-	-	-	*3	*-0	23	23	-
83 Foreign tax credit	*33	-	-	-	-	-	-	12	-	*21	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*588	-	-	-	-	-	*190	-	*198	-	200	-	-
88 Prior year minumum tax credit	*996	-	-	-	-	-	-	-	*231	-	230	534	-
89 Income tax after credits, total	28435	-	-	-	-	*623	*5204	*3167	*4029	*1065	7079	7269	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products

MAJOR GROUP 19
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
		Size of Total Assets												
1	Number of returns	11350	305	2986	1618	1329	1579	2424	460	375	132	72	38	30
2	Total assets	67090080	-	109003	235341	508396	1117161	5773044	3287988	5887971	4765058	4933869	5759536	34712713
3	Cash	2180306	-	23512	31830	65129	159856	416958	177071	363839	139848	152716	199580	449967
4	Notes and accounts receivable	14284101	-	29562	81477	162317	320230	1584250	881505	1325896	1131981	1109219	1029826	6627840
5	Less: Allowance for bad debts	383407	-	-	*460	*104	5104	18761	17285	27614	15774	31934	30630	235739
6	Inventories	10355458	-	*8901	36423	90376	248981	1220905	612780	1151727	837871	834897	880509	4432087
7	Investments in govt. obligations, Total	109021	-	-	-	-	*1843	*10892	*16310	*16835	*63119	20	3	-
8	Tax-exempt securities	*43991	-	-	-	-	*4686	-	*33508	*5781	-	-	-	16
9	Other current assets	1906376	-	*10234	*3395	12633	24748	178098	104785	173136	276842	170737	351662	600106
10	Loans to stockholders	460104	-	-	*109	*27341	38696	70912	18353	32991	23766	6534	3070	238332
11	Mortgage and real estate loans	*12783	-	-	-	-	-	*4824	-	*359	-	119	7383	99
12	Other investments	9221807	-	*1985	*69	*29464	*7472	105891	75779	388563	253559	439442	1108917	6810665
13	Depreciable assets	44799684	-	93306	249445	423924	753361	4691298	2661742	4419900	3571217	3556052	2770370	21609069
14	Less: Accumulated depreciation	22498347	-	68054	172505	310548	462597	2688896	1429274	2317282	1842250	1713710	1264259	10228972
15	Depletable assets	*26708	-	-	-	-	*18	-	*431	-	-	-	5010	21250
16	Less: Accumulated depletion	*12719	-	-	-	-	*15	-	-	-	-	-	-	12704
17	Land	728204	-	-	*2019	*440	*10851	94666	59189	81396	48352	59756	65389	306146
18	Intangible assets (Amortizable)	3397039	-	*4923	*692	*2248	*13707	129868	57845	208603	211438	333581	340670	2093463
19	Less: Accumulated amortization	917569	-	*1292	*407	*2010	*8517	51242	43010	55005	78846	86230	54068	536942
20	Other assets	3376540	-	*5925	*3255	*7186	8946	23382	78260	118848	143936	102667	346105	2538030
21	Total liabilities	67090080	-	109003	235341	508396	1117161	5773044	3287988	5887971	4765058	4933869	5759536	34712713
22	Accounts payable	7381438	-	31822	51511	127227	218734	968710	437280	886706	825585	638099	560062	2635702
23	Mort, notes, and bonds under 1 yr	6063620	-	*25726	*13945	*13279	120250	634316	408407	731778	414799	499918	352083	2849120
24	Other current liabilities	6153892	-	*28119	8264	28100	68105	445324	299815	394929	333346	364925	550659	3632305
25	Loans from stockholders	1301854	-	*61708	*56873	70593	147556	197104	75592	21348	62111	141546	103775	363649
26	Mort, notes, bonds, 1 yr or more	16427416	-	*2851	43908	*55384	222466	1257200	707062	1193136	1035875	1451612	1564238	8893686
27	Other liabilities	7002984	-	*1	*-593	*1722	*16309	142828	75343	215320	171458	240941	503185	5636471
28	Net worth	22758875	-	-41223	61434	212092	323742	2127562	1284489	2444754	1921884	1596828	2125534	10701779
29	Capital stock	3614223	-	66387	20889	21644	115208	396708	91394	420743	259724	348544	302497	1570484
30	Paid-in or capital surplus	11757226	-	*73767	*55789	*26491	47049	435698	495476	950950	375454	627834	1082074	7586644
31	Retained earnings, appropriated	43742	-	-	-	-	-	-	-	-	629	10194	2209	30711
32	Retained earnings, unappropriate	4166792	-	*-16782	*-16919	125104	205276	679573	251421	-38200	650079	449605	388958	1488678
33	Retained earnings (S Corp)	3921739	-	*-162246	*5109	*42147	-25322	751984	621552	1168039	680857	289459	411795	138366
34	Less: Cost of treasury stock	744848	-	*2349	*3434	*3294	*18470	136401	175354	56777	44858	128808	61999	113104
35	Total receipts	92138487	648496	407647	1012982	1302944	2757339	12367638	6420046	10093798	7705109	7202395	6783559	35436535
36	Business receipts	89398586	603537	398983	1011411	1288300	2741099	12254417	6374521	9993152	7604355	7080384	6560511	33487915
37	Interest	738299	*1063	*891	*433	1905	3434	12682	7334	10145	11682	15294	45654	627783
38	Interest on govt. obligations, State and local	11643	*250	-	-	-	-	*209	*643	3482	1732	294	3966	1067
39	Rents	79233	1	*350	-	*68	*38	*1566	*3390	4200	2831	4541	5570	56678
40	Royalties	602419	*259	-	-	-	*38	*293	*945	*671	*9367	9253	15827	565768
41	Net S-T cap gain less net LT loss	3113	-	-	-	-	-	*451	*1447	*403	*575	54	184	-
42	Net L-T cap gain less net ST loss	134992	*17895	*4222	-	*1168	-	8226	*96	21228	12015	4396	5661	60085
43	Net gain, noncapital assets	147750	*12968	*1989	*479	*8299	*3663	28156	8117	14390	17001	4239	10744	37706
44	Dividends, domestic corporations	11259	-	-	-	-	-	*149	*6	1102	*166	2570	751	6515
45	Dividends, foreign corporations	429762	-	-	-	-	-	*8193	-	*1458	*1628	2468	14828	401186
46	Other receipts	581431	12523	*1212	*659	3203	9068	53296	23547	43568	43758	78902	119863	191832
47	Total deductions	88997404	639547	417972	999049	1263773	2735461	11928611	6136802	9546172	7239992	6957620	6369241	34763163
48	Cost of sales and operations	61065066	391855	215800	599214	807818	1763717	8455222	4468421	7105208	5372820	5105762	4725023	22054204
49	Compensation of officers	1702792	*2455	*43354	77794	102428	222360	517273	219423	208482	115004	68110	49769	76340
50	Repairs	655672	*1116	*5913	*16342	12531	10428	54269	20344	27466	11716	33595	15254	446698
51	Bad debts	250341	*1706	*7418	*2349	*3928	23680	28055	13273	19951	9222	21745	15607	103405
52	Rent paid on business property	926457	6396	26940	27893	35614	38547	101785	32709	62556	40560	39634	32690	481133
53	Taxes paid	1908993	10497	10224	42723	39121	86176	315179	159267	223162	166983	153992	101863	599805
54	Interest paid	2223996	12519	*2727	10186	12712	30930	143286	98623	129523	125026	164818	194198	1299448
55	Contributions or gifts	31230	*20	*37	*78	*121	*573	3365	1365	3500	2888	2163	3638	13483
56	Amortization	272850	*5288	*476	*119	*166	1933	13627	8085	16853	22815	34725	19524	149238
57	Depreciation	3188065	42187	8518	17916	33515	70502	342257	194307	342779	302706	304056	209651	1319670
58	Depletion	*4614	-	-	-	-	-	-	*51	*13	-	2293	-	2257
59	Advertising	911756	7812	*821	6198	16437	15494	75334	25867	48037	44369	49284	64298	557806
60	Pension, prof sh, stock, annuity	893693	*7917	*214	*475	*4994	*7684	50920	22403	58337	50197	31922	31335	627295
61	Employee benefit programs	1936283	17182	*2153	23763	16140	28582	180457	126274	157204	133778	126225	83919	1040606
62	Net loss, noncapital assets	123875	*16821	-	-	*38	*388	6549	840	6371	2045	8650	2913	79260
63	Other deductions	12901722	115777	93377	173996	178211	434467	1641033	745548	1136729	839865	810645	819559	5912514
64	Total receipts less total deducts	3141083	8949	-10326	13933	39170	21878	439026	283243	547627	465117	244775	414318	673372
65	Const taxable inc frm rel frn corps	346920	-	-	-	-	-	*370	-	*1365	194	58	8240	336693
66	Net income (less deficit), total	3476360	8699	-10326	13933	39170	21878	439187	282600	545511	463579	244540	418592	1008997
67	Net income, total	4859411	*48993	*34952	30295	44500	80635	639652	345350	619751	485097	342705	449543	1737939
68	Deficit, total	1383051	*40294	*45278	*16362	*5330	58758	200465	62750	74240	*21518	98165	30951	728941
69	Net income (less def), Form 1120-A	*-399	-	*-399	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-123	*-123	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1236038	10652	*-7060	*-1103	*26330	16487	240609	176966	337838	170194	37836	194643	32647
72	Statutory special deductions, total	318430	*29376	*3388	*8145	*4612	*4295	67941	*13773	36490	32494	25037	21552	71326
73	Net operating loss deduction	275344	*29376	*3388	*8145	*4612	*4295	59644	*13769	35359	31163	21648	15425	48520
74	Dividends received deduction	43086	-	-	-	-	-	*8297	*4	1132	*1331	3389	6128	22806
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	3096583	*8965	*6598	*7190	*13559	31828	258672	129761	237905	277726	256623	233512	1634243
77	Income tax before credits, total	1092387	*2956	*1310	*1078	*2194	6393	85248	44342	83880	96031	92217	84362	592377
78	Regular tax	1055532	*2786	*1310	*1078	*2194	6325	81979	44033	80925	94640	87898	80596	571768
79	Personal holding company tax	*8	-	-	-	-	-	-	-	*8	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	32869	*159	-	-	-	*68	3125	*285	2439	1104	3979	3444	18265
82	Environmental tax	3357	*10	-	-	-	-	*6	*7	123	243	318	304	2345
83	Foreign tax credit	316593	23	-	-	-	-	*18	-	*213	*766	371	7066	308137
84	U.S. Possessions tax credit	8581	-	-	-	-	-	945	778	2896	3962	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	24	-	-	-	-	-	-	-	-	-	-	-	24
87	General business credit	11633	*90	-	-	*237	-	1983	*1242	*814	2288	1090	1003	2887
88	Prior year minumum tax credit	16067	13	-	-	-	-	*395	*3566	*2534	*1792	3035	1440	3291
89	Income tax after credits, total	739490	*2829	*1310	*1078	*1957	6393	81908	38756	77422	87223	87721	74853	278040

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

MINOR INDUSTRY 3050
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1515	*12	*380	*174	*126	*130	503	*55	69	30	14	8	14
2 Total assets	31833782	-	*17917	*32366	*43058	*74901	1137245	*385011	1110621	1093227	912531	1158179	25868725
3 Cash	554399	-	*11035	*725	*5887	*10028	99471	*23054	40028	52720	18098	24957	268396
4 Notes and accounts receivable	6766693	-	*6217	*11172	*18023	*14871	385977	*125244	264905	235968	230849	224076	5249390
5 Less: Allowance for bad debts	188618	-	-	*460	-	-	4719	*6404	6768	3694	4758	8310	153505
6 Inventories	4572549	-	-	*11072	*11462	*17941	290164	*119653	240584	246307	177545	199532	3258290
7 Investments in govt. obligations, Total	*10542	-	-	-	-	-	49	-	*10473	-	20	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	704409	-	-	*1564	*1823	*1431	39456	*13753	30406	53471	54306	113623	394577
10 Loans to stockholders	172031	-	-	-	*41	*30	*2848	-	*19968	*8110	718	-	140315
11 Mortgage and real estate loans	540	-	-	-	-	-	-	-	-	-	-	540	-
12 Other investments	5924032	-	-	*69	*63	-	12052	*1725	109703	76074	135490	174457	5414398
13 Depreciable assets	20445721	-	*15079	*23050	*50474	*44926	863130	*270883	797911	667935	580922	410151	16721259
14 Less: Accumulated depreciation	10162379	-	*15079	*16275	*44715	*16855	547460	*177831	448755	321872	307646	155894	8109998
15 Depletable assets	*5441	-	-	-	-	-	-	*431	-	-	-	5010	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	275715	-	-	*61	-	-	25712	*3891	18246	7328	7261	8908	204309
18 Intangible assets (Amortizable)	783938	-	*148	-	-	*1470	*28174	*2692	*18307	84418	19900	118994	509835
19 Less: Accumulated amortization	189745	-	*148	-	-	*147	*1897	*532	*11426	33852	5847	21891	114005
20 Other assets	2158517	-	*665	*1389	-	*1205	-55711	*8452	27040	20313	5674	64025	2085464
21 Total liabilities	31833782	-	*17917	*32366	*43058	*74901	1137245	*385011	1110621	1093227	912531	1158179	25868725
22 Accounts payable	2907748	-	*12402	-	*9280	*4116	207229	*46070	206442	121597	121091	144667	2034855
23 Mort, notes, and bonds under 1 yr	3105311	-	-	-	*2854	*2142	114330	*65091	173479	83934	116981	91431	2455069
24 Other current liabilities	3064988	-	*391	*307	*1736	*2866	82107	*25689	84261	92861	77910	158511	2538348
25 Loans from stockholders	308715	-	-	-	-	-	*33945	*16507	*7101	*8073	2331	5090	235668
26 Mort, notes, bonds, 1 yr or more	7073515	-	-	-	*579	*61595	157472	*14280	255875	291420	311510	362135	5618649
27 Other liabilities	5107611	-	-	-	-	-	*18727	*7352	37863	78810	57061	202887	4704910
28 Net worth	10265894	-	*5125	*32060	*28609	*4182	523435	*210021	345600	416532	225647	193457	8281225
29 Capital stock	1202525	-	*2999	*4860	*1634	*6673	71117	*39340	97364	144138	113960	60374	660066
30 Paid-in or capital surplus	7474968	-	*1258	-	*12793	*1887	220056	*170402	554193	54286	122174	247602	6090319
31 Retained earnings, appropriated	30559	-	-	-	-	-	-	-	-	-	-	-	30559
32 Retained earnings, unappropriate	1312295	-	*868	-	*14183	*14739	45120	*-24287	-364771	121232	6187	-114296	1613320
33 Retained earnings (S Corp)	498642	-	-	*27200	-	*-19118	261137	*24566	*91200	*96876	16781	-	-
34 Less: Cost of treasury stock	253095	-	-	-	-	-	*73994	-	*32386	-	33455	223	113038
35 Total receipts	37013122	*70219	*65201	*90789	*125337	*90634	2856312	*873111	2146956	1757667	1365433	1418811	26152651
36 Business receipts	35369167	*55976	*58830	*90789	*124757	*90463	2828949	*867426	2122111	1728429	1337671	1395116	24668650
37 Interest	500121	*97	*891	-	*92	*75	1391	*437	3615	4465	2541	13907	472610
38 Interest on govt. obligations, State and local	2292	-	-	-	-	-	*69	-	*1110	*45	1	2	1065
39 Rents	42822	-	*350	-	-	-	*136	*455	*1511	*506	250	215	39398
40 Royalties	449934	-	-	-	-	-	-	-	*39	*4495	211	2787	442402
41 Net S-T cap gain less net LT loss	*757	-	-	-	-	-	-	-	*164	*559	34	-	-
42 Net L-T cap gain less net ST loss	71345	*10329	*4023	-	-	-	*48	-	*2505	*7985	71	425	45958
43 Net gain, noncapital assets	39008	*3694	*1107	-	*32	-	*5956	*2459	*3254	*815	539	81	21070
44 Dividends, domestic corporations	5252	-	-	-	-	-	*87	-	*393	*32	6	514	4220
45 Dividends, foreign corporations	360807	-	-	-	-	-	*7134	-	*1012	-	110	-	352551
46 Other receipts	171618	*123	-	-	*456	*96	12541	*2334	11243	10335	24000	5765	104726
47 Total deductions	36127757	*89133	*72423	*86287	*122052	*96640	2766664	*824386	2044839	1646521	1337200	1384752	25656861
48 Cost of sales and operations	23786082	*46485	*38196	*51242	*68979	*47400	1898544	*585350	1480304	1185188	977727	1080548	16326118
49 Compensation of officers	328667	-	*6204	*15227	*12014	*16724	120483	*33612	40499	24976	10306	6659	41963
50 Repairs	430908	*39	*1453	-	*5393	*262	11311	*2062	6673	2419	3542	1282	396472
51 Bad debts	87648	*783	*694	*80	-	-	6786	*1566	3086	2494	3543	770	67846
52 Rent paid on business property	441368	*113	*4050	-	*5837	*2468	9038	*3468	9377	8622	10225	5375	382795
53 Taxes paid	666297	*45	*1672	*3860	*5905	*3407	63149	*19625	39934	50627	31145	19489	427438
54 Interest paid	1011832	*3995	-	*2	*375	*3479	23303	*9184	25488	35405	26096	48837	835669
55 Contributions or gifts	13516	-	-	-	*58	-	668	*24	*2329	474	356	177	9429
56 Amortization	70742	*1379	-	-	-	*1357	1887	*195	3697	13127	12511	4811	31778
57 Depreciation	1299320	*1894	*283	*375	*3440	*6728	51393	*16179	55253	48901	38601	39878	1036394
58 Depletion	*272	-	-	-	-	-	-	-	*13	-	-	-	259
59 Advertising	517895	*578	-	*876	*1168	*182	18214	*2696	5979	15188	13106	8664	451245
60 Pension, prof sh, stock, annuity	619945	-	*214	-	*415	-	12814	*1735	15262	5192	5624	3417	575272
61 Employee benefit programs	1058975	*978	*481	*3111	*3346	*187	34610	*27842	36093	38944	27221	25479	860684
62 Net loss, noncapital assets	91989	*16649	-	-	-	-	*904	-	*6060	*1304	352	1245	65475
63 Other deductions	5702302	*16194	*19178	*11515	*15122	*14448	513560	*120847	314791	213662	176843	138119	4148024
64 Total receipts less total deducts	885365	*-18913	*-7222	*4502	*3285	*-6006	89648	*48725	102117	111146	28233	34060	495790
65 Const taxable inc frm rel frn corps	*282701	-	-	-	-	-	-	-	*1365	-	-	26	281310
66 Net income (less deficit), total	1165775	*-18913	*-7222	*4502	*3285	*-6006	89579	*48725	102373	111102	28233	34084	776035
67 Net income, total	1946709	*9438	*3479	*4502	*3285	*2362	130415	*59438	120720	117459	79400	39880	1376331
68 Deficit, total	780934	*28351	*10701	-	-	*8368	*40836	*10713	*18348	*6358	51167	5796	600296
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	132494	-	-	*4502	-	*-8368	65068	*23203	*52474	*14675	-19059	-	-
72 Statutory special deductions, total	127630	*9438	*2453	-	-	-	*17377	*5060	*19409	*9170	148	4013	60564
73 Net operating loss deduction	97913	*9438	*2453	-	-	-	*10182	*5060	*19170	*9170	95	3666	38680
74 Dividends received deduction	29717	-	-	-	-	-	*7195	-	*239	-	53	347	21884
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1651507	-	*1025	-	*3285	*2362	47970	*31176	48838	88930	76142	35958	1315821
77 Income tax before credits, total	595263	*122	*154	-	*493	*395	15815	*10600	17347	30406	26223	14099	479611
78 Regular tax	572477	-	*154	-	*493	*395	14937	*10600	16588	30256	26120	12398	460537
79 Personal holding company tax	*8	-	-	-	-	-	-	-	*8	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	20415	*120	-	-	-	-	*791	-	*601	*69	14	1646	17174
82 Environmental tax	2150	*3	-	-	-	-	-	-	*24	82	88	55	1899
83 Foreign tax credit	257298	-	-	-	-	-	-	-	*204	*249	15	390	256440
84 U.S. Possessions tax credit	733	-	-	-	-	-	282	-	451	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	24	-	-	-	-	-	-	-	-	-	-	-	24
87 General business credit	4015	-	-	-	*32	-	*556	*599	*318	*610	105	52	1744
88 Prior year minumum tax credit	4710	-	-	-	-	-	*152	*972	*1248	*655	1636	47	-
89 Income tax after credits, total	328483	*122	*154	-	*460	*395	14825	*9029	15126	28892	24467	13610	221404

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

MINOR INDUSTRY 3070
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	9834	293	2606	1445	1203	1449	1921	405	306	102	58	30	16
2 Total assets	35256298	-	91086	202975	465338	1042260	4635798	2902977	4777350	3671831	4021338	4601357	8843988
3 Cash	1625907	-	12477	31105	59241	149828	317488	154017	323811	87128	134618	174623	181571
4 Notes and accounts receivable	7517408	-	*23345	70305	144295	305359	1198273	756261	1060991	896012	878370	805750	1378450
5 Less: Allowance for bad debts	194789	-	-	-	*104	5104	14042	10882	20846	12080	27175	22321	82235
6 Inventories	5782909	-	*8901	25351	78914	231039	930741	493128	911144	591564	657352	680977	1173797
7 Investments in govt. obligations, Total	98479	-	-	-	-	*1843	*10843	*16310	*6362	*63119	-	3	-
8 Tax-exempt securities	*43991	-	-	-	-	*4686	-	*33508	*5781	-	-	-	16
9 Other current assets	1201967	-	*10234	*1832	10810	23317	138642	91032	142730	223371	116431	238039	205529
10 Loans to stockholders	288073	-	-	*109	*27300	*38666	68063	18353	13023	*15656	5817	3070	98017
11 Mortgage and real estate loans	*12243	-	-	-	-	-	*4824	-	*359	-	119	6842	99
12 Other investments	3297776	-	*1985	-	*29401	*7472	93839	74054	278860	177485	303953	934460	1396267
13 Depreciable assets	24353963	-	78227	226396	373450	708435	3828168	2390859	3621989	2903281	2975130	2360218	4887810
14 Less: Accumulated depreciation	12335968	-	52975	156230	265833	445742	2141436	1251443	1868527	1520379	1406064	1108365	2118974
15 Depletable assets	*21268	-	-	-	-	*18	-	-	-	-	-	-	21250
16 Less: Accumulated depletion	*12719	-	-	-	-	*15	-	-	-	-	-	-	12704
17 Land	452489	-	-	*1958	*440	*10851	68955	55298	63150	41024	52495	56481	101837
18 Intangible assets (Amortizable)	2613101	-	*4776	*692	*2248	*12237	101694	55153	190297	127020	313681	221676	1583628
19 Less: Accumulated amortization	727824	-	*1144	*407	*2010	*8370	49345	42478	43579	44994	80383	32176	422937
20 Other assets	1218023	-	*5260	*1866	*7186	7741	79092	69808	91807	123623	96993	282080	452566
21 Total liabilities	35256298	-	91086	202975	465338	1042260	4635798	2902977	4777350	3671831	4021338	4601357	8843988
22 Accounts payable	4473689	-	*19421	51511	117947	214618	761481	391211	680263	703988	517008	415395	600846
23 Mort, notes, and bonds under 1 yr	2958309	-	*25726	*13945	*10426	118107	519985	343315	558298	330865	382938	260653	394051
24 Other current liabilities	3088904	-	*27728	*7957	26364	65239	363217	274126	310668	240485	287015	392147	1093957
25 Loans from stockholders	993139	-	*61708	*56873	70593	147556	163159	59084	14248	54038	139215	98685	127981
26 Mort, notes, bonds, 1 yr or more	9353901	-	*2851	43908	*54805	160871	1099727	692782	937261	744455	1140102	1202102	3275038
27 Other liabilities	1895374	-	*1	*-593	*1722	*16309	124101	67991	177456	92648	183879	300298	931562
28 Net worth	12492982	-	-46348	29374	183482	319560	1604127	1074468	2099155	1505353	1371181	1932077	2420554
29 Capital stock	2411698	-	63388	16029	20010	108535	325592	52054	323379	115586	234584	242123	910418
30 Paid-in or capital surplus	4282258	-	*72509	*55789	*13698	45162	215642	325074	396757	321169	505660	834471	1496326
31 Retained earnings, appropriated	13183	-	-	-	-	-	-	-	-	629	10194	2209	152
32 Retained earnings, unappropriate	2854497	-	*-17650	*-16919	110920	190537	634453	275707	326571	528847	443418	503255	-124642
33 Retained earnings (S Corp)	3423098	-	*-162246	*-22091	*42147	-6204	490847	596987	1076839	583980	272677	411795	138366
34 Less: Cost of treasury stock	491753	-	*2349	*3434	*3294	*18470	62407	175354	24391	44858	95353	61776	66
35 Total receipts	55125365	578277	342445	922194	1177607	2666705	9511326	5546934	7946842	5947442	5836962	5364748	9283884
36 Business receipts	54029419	547561	340154	920622	1163543	2650636	9425468	5507095	7871041	5875926	5742713	5165395	8819265
37 Interest	238177	*966	-	*433	*1814	3359	11291	6896	6530	7217	12753	31747	155173
38 Interest on govt. obligations, State and local	9351	*250	-	-	-	-	*140	*643	*2371	*1687	293	3964	2
39 Rents	36411	1	-	-	*68	*38	*1430	*2935	*2690	*2325	4291	5354	17280
40 Royalties	152485	*259	-	-	-	*38	*293	*945	*632	*4872	9041	13040	123366
41 Net S-T cap gain less net LT loss	2357	-	-	-	-	-	*451	*1447	*239	16	20	184	-
42 Net L-T cap gain less net ST loss	63647	*7565	*199	-	*1168	-	*8178	*96	18724	*4030	4325	5237	14127
43 Net gain, noncapital assets	108742	*9275	*881	*479	*8266	*3663	22200	5658	11136	16185	3700	10663	16636
44 Dividends, domestic corporations	6007	-	-	-	-	-	*62	*6	709	*134	2564	236	2295
45 Dividends, foreign corporations	68955	-	-	-	-	-	*1059	-	*446	*1628	2358	14828	48635
46 Other receipts	409813	12400	*1212	*659	2748	8972	40755	21213	32325	33423	54903	114098	87106
47 Total deductions	52869647	550414	345549	912762	1141722	2638821	9161948	5312417	7501333	5593471	5620420	4984490	9106302
48 Cost of sales and operations	37278984	345370	177604	547973	738839	1716318	6556678	3883071	5624904	4187632	4128035	3644475	5728086
49 Compensation of officers	1374125	*2455	*37150	*62567	90414	205636	396790	185811	167983	90028	57804	43110	34377
50 Repairs	224764	*1077	*4460	*16342	7138	10165	42959	18282	20793	9298	30053	13972	50226
51 Bad debts	162693	*923	*6725	*2270	*3928	23680	21269	11707	16865	6729	18202	14837	35559
52 Rent paid on business property	485089	6283	*22890	27893	29778	36079	92747	29241	53179	31937	29409	27314	98339
53 Taxes paid	1242696	10451	8552	38863	33216	82769	252030	139642	183227	116356	122847	82374	172367
54 Interest paid	1212165	8524	*2727	10184	12337	27451	119984	89439	104035	89621	138722	145360	463779
55 Contributions or gifts	17714	*20	*37	*78	*62	*573	2697	1341	1171	2414	1807	3460	4053
56 Amortization	202108	*3909	*476	*119	*166	*576	11740	7890	13156	9688	22214	14714	117460
57 Depreciation	1888745	*40293	8235	17541	30075	63774	290864	178128	287526	253805	265455	169773	283276
58 Depletion	*4342	-	-	-	-	-	-	*51	-	-	2293	-	1998
59 Advertising	393861	*7233	*821	*5322	15270	15312	57120	23171	42058	29181	36178	55634	106561
60 Pension, prof sh, stock, annuity	273748	*7917	-	*475	*4579	*7684	38106	20668	43076	45004	26297	27918	52023
61 Employee benefit programs	877308	*16204	*1672	20652	12794	28395	145847	98432	121111	94835	99004	58440	179922
62 Net loss, noncapital assets	31886	*172	-	-	*38	*388	5645	840	311	741	8298	1668	13785
63 Other deductions	7199419	99583	74199	162482	163089	420019	1127473	624701	821938	626202	633802	681441	1764490
64 Total receipts less total deducts	2255718	27862	-3104	9432	35885	27884	349379	234518	445509	353970	216542	380258	177582
65 Const taxable inc frm rel frn corps	64218	-	-	-	-	-	*370	-	-	194	58	8214	55383
66 Net income (less deficit), total	2310585	27612	-3104	9432	35885	27884	349608	233875	443138	352477	216307	384508	232963
67 Net income, total	2912703	*39555	*31473	25794	41215	78273	509237	285911	499030	367637	263305	409663	361608
68 Deficit, total	602118	*11943	*34577	*16362	*5330	50389	159629	52037	55892	*15160	46998	25155	128645
69 Net income (less def), Form 1120-A	*-399	-	*-399	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-123	*-123	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1103545	10652	*-7060	*-5604	*26330	24855	175540	153763	285364	155520	56895	194643	32647
72 Statutory special deductions, total	190800	*19938	*935	*8145	*4612	*4295	50564	*8714	17081	23324	24889	17540	10762
73 Net operating loss deduction	177430	*19938	*935	*8145	*4612	*4295	49462	*8709	*16189	*21994	21553	11758	9840
74 Dividends received deduction	13369	-	-	-	-	-	*1102	*4	893	*1331	3336	5781	922
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1445076	*8965	*5573	*7190	*10274	29466	210703	98585	189067	188796	180481	197554	318422
77 Income tax before credits, total	497124	*2833	*1156	*1078	*1701	5998	69433	33742	66533	65625	65994	70263	112767
78 Regular tax	483055	*2786	*1156	*1078	*1701	5930	67042	33433	64336	64385	61778	68198	111230
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	12455	*40	-	-	-	*68	2335	*285	1838	1035	3965	1798	1090
82 Environmental tax	1206	8	-	-	-	-	*6	*7	99	162	230	249	446
83 Foreign tax credit	59295	23	-	-	-	-	*18	-	*9	*517	356	6676	51697
84 U.S. Possessions tax credit	7847	-	-	-	-	-	662	778	2445	3962	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	7618	*90	-	-	*205	-	*1427	*643	*496	*1678	986	951	1143
88 Prior year minumum tax credit	11357	13	-	-	-	-	*243	*2595	*1286	*1137	1399	1393	3291
89 Income tax after credits, total	411007	*2707	*1156	*1078	*1496	5998	67083	29727	62297	58331	63254	61243	56636

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products

MAJOR GROUP 20
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	2254	*418	*399	*663	*312	*184	178	*31	26	18	11	8	6
2 Total assets	19164091	-	*19654	*118000	*123334	*147510	452338	*212412	363415	630234	783693	1547433	14766068
3 Cash	359373	-	*9988	*11157	*12920	*18408	26365	*9379	12809	30772	76496	54668	96412
4 Notes and accounts receivable	4458639	-	*2565	*34373	*36014	*25066	135021	*64884	107216	187689	306388	331364	3228062
5 Less: Allowance for bad debts	71117	-	-	*6628	-	-	*2070	*1005	*3217	*6417	12243	16257	23280
6 Inventories	3356590	-	*5551	*47770	*53549	*50288	205707	*88414	83993	230957	245772	350850	1993738
7 Investments in govt. obligations, Total	*33743	-	-	*116	-	-	-	-	*4600	-	-	29027	-
8 Tax-exempt securities	17804	-	-	-	-	-	-	-	-	-	-	17782	22
9 Other current assets	2511519	-	*100	*2276	*648	*17561	5129	*2880	33812	33580	21012	65426	2329093
10 Loans to stockholders	*9566	-	-	-	-	*87	-	-	*135	*18	1689	-	7637
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	921819	-	-	*21513	-	*8534	*12129	*7654	*63508	*39469	35295	210960	522757
13 Depreciable assets	5695464	-	*4789	*31693	*32343	*40220	128846	*67290	100890	165817	211459	490879	4421238
14 Less: Accumulated depreciation	3289662	-	*3339	*23326	*15794	*25591	67733	*46808	58462	*83299	131868	228216	2605226
15 Depletable assets	139354	-	-	-	-	-	-	-	-	-	-	-	139354
16 Less: Accumulated depletion	28427	-	-	-	-	-	-	-	-	-	-	-	28427
17 Land	5240452	-	-	-	-	-	*957	*786	*3296	*6401	5176	13006	5210831
18 Intangible assets (Amortizable)	683971	-	-	*996	*1540	*16867	*18836	-	*13566	*22962	11887	159536	437782
19 Less: Accumulated amortization	156111	-	-	*944	*744	*4597	*18493	-	*2533	*4870	3451	6039	114440
20 Other assets	-718886	-	-	*-997	*2859	*667	*7644	*18938	*3804	*7154	16083	74446	-849485
21 Total liabilities	19164091	-	*19654	*118000	*123334	*147510	452338	*212412	363415	630234	783693	1547433	14766068
22 Accounts payable	1564303	-	*924	*29979	*21444	*32278	130557	*32814	51586	120505	100838	203389	839990
23 Mort, notes, and bonds under 1 yr	522151	-	-	*635	-	*15900	76599	*50986	*33497	*102598	66194	156007	19735
24 Other current liabilities	3987325	-	-	*28289	*7959	*19409	29602	*7702	19878	*36969	35999	158311	3643207
25 Loans from stockholders	175101	-	-	*6959	*42453	*10124	*34277	*8613	-	15089	54287	2398	900
26 Mort, notes, bonds, 1 yr or more	6483944	-	-	*19593	*47479	*21737	*36870	*5622	*44570	*78056	135227	417057	5677733
27 Other liabilities	4851070	-	-	*-0	*12	-	*11347	448	*7321	*17650	20805	90433	4703055
28 Net worth	1580197	-	*18730	*32544	*3989	*48062	133086	*106228	206563	259366	370342	519839	-118551
29 Capital stock	984474	-	*5163	*5631	*7427	*6535	60790	*20280	14479	34480	28861	49543	751286
30 Paid-in or capital surplus	970696	-	-	*45528	*14202	-	*29584	*918	*40631	*32056	57226	349139	401411
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-399790	-	*15552	*38300	*-684	*10694	*-9617	*31182	145405	*102716	277001	137378	-1147716
33 Retained earnings (S Corp)	304669	-	-	*-18799	*-8198	*42287	*57838	*57883	*58438	*101646	13574	-	-
34 Less: Cost of treasury stock	279852	-	*1985	*38116	*8759	*11454	*5509	*4036	*52390	*11531	6320	16221	123532
35 Total receipts	20065699	*90172	*99393	*320693	*311948	*440332	1164874	*430186	659286	1426867	1289888	2132493	11699568
36 Business receipts	19376790	*81822	*99393	*320166	*311510	*440140	1153255	*421858	655091	1413174	1271694	2042102	11166584
37 Interest	311277	*1	-	*63	*124	*192	*73	517	*1325	*2668	2316	6810	297188
38 Interest on govt. obligations, State and local	*2538	-	-	-	-	-	-	-	-	*671	4	1862	-0
39 Rents	24777	-	-	-	*226	-	*646	-	*531	-	352	2716	20306
40 Royalties	52865	-	-	-	-	-	-	-	-	*3362	7966	10945	30591
41 Net S-T cap gain less net LT loss	2	-	-	-	-	-	-	-	-	-	-	2	-
42 Net L-T cap gain less net ST loss	4569	*71	-	-	-	-	-	-	*2112	*23	78	1496	787
43 Net gain, noncapital assets	2610	*604	-	-	*6	-	*923	-	*11	*86	487	98	395
44 Dividends, domestic corporations	4772	-	-	-	-	-	-	-	*438	*271	54	1653	2358
45 Dividends, foreign corporations	13797	-	-	-	-	-	-	-	-	-	1148	3344	9305
46 Other receipts	271702	*7673	-	*464	*81	-	*9977	*7810	*-223	*6613	5788	61465	172054
47 Total deductions	19770301	*89224	*92949	*318172	*326555	*419341	1152057	*418824	629330	1383335	1213956	2037510	11689048
48 Cost of sales and operations	13324935	*66972	*68851	*192214	*214440	*271138	891488	*317926	487404	980696	856696	1506804	7470307
49 Compensation of officers	291768	*288	*5377	*17406	*19868	*26675	30266	*11519	*9690	*86709	17530	19576	46868
50 Repairs	68633	17	*79	*1297	*190	*3055	*2378	*1619	*1016	*1812	6233	5870	45067
51 Bad debts	45494	61	-	*70	*81	*70	*4613	*1168	*800	*2851	2737	6070	26970
52 Rent paid on business property	327556	*890	-	*15063	*10952	*10077	*11441	*7993	*3014	*5544	14974	17458	230149
53 Taxes paid	940722	*1542	*1901	*7164	*9366	*10204	19914	*8180	16733	17655	32643	36308	779113
54 Interest paid	666528	*584	-	*269	*2771	*2542	10817	*4364	*6472	13746	23872	28457	572632
55 Contributions or gifts	6187	-	-	*6	*16	*95	*31	*72	*583	*928	911	1182	2364
56 Amortization	41903	*114	-	*99	*308	*3335	*3002	-	*685	*574	934	2257	30595
57 Depreciation	389305	*257	*1055	*2173	*5676	*4848	11981	*3200	5910	11745	13275	35595	293590
58 Depletion	74388	-	-	-	-	-	-	-	-	-	-	56	74332
59 Advertising	401569	2252	*168	*2062	*2470	*17245	9321	*1697	*5118	26981	36430	45401	252423
60 Pension, prof sh, stock, annuity	58582	-	-	*676	-	-	*3154	*876	*4667	*2539	3330	9896	33445
61 Employee benefit programs	204929	1343	-	*1682	*3339	*337	*4293	*6790	*10172	*21235	16129	23471	116139
62 Net loss, noncapital assets	6140	-	-	-	-	-	-	8	*170	*58	350	521	5033
63 Other deductions	2921661	*14904	*15519	*77991	*57080	*69719	149358	*53411	76896	210264	187911	298587	1710020
64 Total receipts less total deducts	295399	*948	*6444	*2521	*-14607	*20992	12817	*11361	29955	43532	75932	94983	10520
65 Const taxable inc frm rel frn corps	5762	-	-	-	-	-	-	-	-	-	964	-	4798
66 Net income (less deficit), total	298623	*948	*6444	*2521	*-14607	*20992	12817	*11361	29955	42861	76892	93121	15317
67 Net income, total	555686	*13945	*6444	*14364	*4818	*20992	*31543	*13349	*31334	*54176	89044	98130	177547
68 Deficit, total	257063	*12997	-	*11842	*19426	-	*18726	*1988	*1379	*11315	12152	5009	162230
69 Net income (less def), Form 1120-A	*-10754	-	-	-	*-10754	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	83966	*13945	-	*316	*-7847	*17885	*18690	*4334	*5113	*29621	1910	-	-
72 Statutory special deductions, total	20270	-	*70	*1256	*695	*38	-	-	*307	*190	9486	4067	4161
73 Net operating loss deduction	*10355	-	*70	*1256	*695	*38	-	-	-	-	8296	-	-
74 Dividends received deduction	9915	-	-	-	-	-	-	-	*307	*190	1191	4067	4161
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	426203	-	*6374	*949	*4123	*3069	*7443	*7487	*25914	*24366	77647	94064	174767
77 Income tax before credits, total	146486	-	*956	*142	*717	*460	*2160	*2543	*8882	*8301	26973	33147	62207
78 Regular tax	144684	-	*956	*142	*717	*460	*2160	*2534	*8876	*8284	26744	32716	61094
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*494	-	-	-	-	-	-	*8	-	-	173	313	**
82 Environmental tax	425	-	-	-	-	-	-	-0	*5	*16	56	118	229
83 Foreign tax credit	1715	-	-	-	-	-	-	-	-	*74	742	122	777
84 U.S. Possessions tax credit	18752	-	-	-	-	-	236	2486	5189	-	10841	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1116	-	-	-	-	-	-	-	*87	*51	125	502	352
88 Prior year minumum tax credit	1229	-	-	-	-	-	-	-	-	-	-	566	663
89 Income tax after credits, total	123674	-	*956	*142	*717	*460	*1923	*57	*3606	*8176	15265	31957	60414

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	326	*18	-	*85	*101	*55	*21	4	*15	*11	8	3	6
2 Total assets	16625332	-	-	*20031	*39231	*52155	*34168	32868	*200362	*371440	572113	536898	14766068
3 Cash	210770	-	-	-	*3826	*8050	*2418	642	*11184	*27697	46627	13914	96412
4 Notes and accounts receivable	3817713	-	-	-	*10038	-	*4308	9194	*59996	*103711	216936	185469	3228062
5 Less: Allowance for bad debts	50947	-	-	-	-	-	17	-	*2357	*2171	11317	11804	23280
6 Inventories	2586659	-	-	-	*19810	*12034	*5288	12669	*43746	*114501	202406	182468	1993738
7 Investments in govt. obligations, Total	*4600	-	-	-	-	-	-	-	*4600	-	-	-	-
8 Tax-exempt securities	22	-	-	-	-	-	-	-	-	-	-	-	22
9 Other current assets	2431028	-	-	-	-	*10993	*1424	344	*13189	*29165	19373	27447	2329093
10 Loans to stockholders	*7663	-	-	-	-	-	-	-	-	*18	8	-	7637
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	659117	-	-	*20031	-	*8534	-	5497	*29768	*39395	22463	10673	522757
13 Depreciable assets	4918439	-	-	-	*7063	*7031	*25940	6552	*57011	*95495	135222	162888	4421238
14 Less: Accumulated depreciation	2866147	-	-	-	*2464	*3321	*7604	2085	*27931	*46676	81623	89218	2605226
15 Depletable assets	139354	-	-	-	-	-	-	-	-	-	-	-	139354
16 Less: Accumulated depletion	28427	-	-	-	-	-	-	-	-	-	-	-	28427
17 Land	5221185	-	-	-	-	-	53	-	*1478	*3096	3942	1784	5210831
18 Intangible assets (Amortizable)	470214	-	-	-	-	*11508	*42	-	*6242	*3316	10456	868	437782
19 Less: Accumulated amortization	122553	-	-	-	-	*2673	*25	-	*336	*1331	3451	297	114440
20 Other assets	-773358	-	-	-	*957	-	*2341	55	*3772	*5224	11071	52707	-849485
21 Total liabilities	16625332	-	-	*20031	*39231	*52155	*34168	32868	*200362	*371440	572113	536898	14766068
22 Accounts payable	1061733	-	-	-	*4511	*890	*9152	5053	*31122	*56719	67772	46525	839990
23 Mort, notes, and bonds under 1 yr	219319	-	-	-	-	*1531	*10141	8	*9247	*51800	9274	117582	19735
24 Other current liabilities	3773075	-	-	-	*4207	*15498	*2099	1112	*10895	*25109	31848	39099	3643207
25 Loans from stockholders	*100222	-	-	-	*8735	-	*21210	-	-	15089	54287	-	900
26 Mort, notes, bonds, 1 yr or more	5960584	-	-	-	*20126	*19517	-	1238	*41629	*40135	115204	45003	5677733
27 Other liabilities	4744071	-	-	-	-	-	*129	448	*6153	*1796	17461	15029	4703055
28 Net worth	766328	-	-	*20031	*1652	*14719	*-8564	25009	*101316	*180791	276266	273660	-118551
29 Capital stock	854599	-	-	*299	*3154	*1418	*20603	7884	*9002	*24413	28074	8466	751286
30 Paid-in or capital surplus	852855	-	-	*22903	*7418	-	*29577	606	*26018	*572	57010	307340	401411
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-843267	-	-	-	*-161	-	*-58263	16520	*118686	*71050	183585	-26968	-1147716
33 Retained earnings (S Corp)	*128852	-	-	*-3171	-	*24755	-	-	-	*93694	13574	-	-
34 Less: Cost of treasury stock	226711	-	-	-	*8759	*11454	*481	-	*52390	*8939	5978	15178	123532
35 Total receipts	15277562	*83588	-	-	*93149	*94449	*104641	77831	*359693	*863524	962934	938185	11699568
36 Business receipts	14689012	*81822	-	-	*92923	*94449	*103579	75986	*355673	*860224	950795	906975	11166584
37 Interest	303358	*1	-	-	-	-	*7	346	*1182	*932	1177	2526	297188
38 Interest on govt. obligations, State and local	*676	-	-	-	-	-	-	-	-	*671	4	-	-0
39 Rents	22107	-	-	-	*226	-	*646	-	*531	-	308	90	20306
40 Royalties	49442	-	-	-	-	-	-	-	-	*26	7966	10858	30591
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	3940	*71	-	-	-	-	-	-	*2112	-	20	949	787
43 Net gain, noncapital assets	1651	*604	-	-	-	-	*46	-	*11	*56	441	98	395
44 Dividends, domestic corporations	3340	-	-	-	-	-	-	-	*438	*271	3	270	2358
45 Dividends, foreign corporations	9305	-	-	-	-	-	-	-	-	-	-	-	9305
46 Other receipts	194734	1089	-	-	-	-	*363	1499	*-254	*1345	2220	16418	172054
47 Total deductions	15160702	*86434	-	*9456	*104727	*90492	*116196	72342	*342536	*824014	908742	916715	11689048
48 Cost of sales and operations	9912029	*66972	-	-	*68375	*55253	*72133	63010	*270231	*610209	608094	627444	7470307
49 Compensation of officers	99808	*288	-	-	*2387	*9528	*573	-	*6155	*12722	15365	5922	46868
50 Repairs	55900	17	-	-	*80	*1531	*1263	-	*409	*1331	2348	3855	45067
51 Bad debts	37085	61	-	-	-	-	*83	-	*425	*1564	2494	5487	26970
52 Rent paid on business property	275648	*890	-	-	*4269	*1773	*5576	184	*2213	*4231	13853	12511	230149
53 Taxes paid	858286	*1412	-	-	*2692	*3682	*2130	743	*9901	*12895	28395	17324	779113
54 Interest paid	617971	*584	-	-	*845	-	*3499	116	*3602	*7920	20267	8506	572632
55 Contributions or gifts	5201	-	-	-	-	-	1	11	*479	*868	818	661	2364
56 Amortization	34598	-	-	-	-	*2291	*79	-	*33	*59	669	873	30595
57 Depreciation	327771	*257	-	-	*1470	*692	*1301	707	*3756	*6787	9029	10182	293590
58 Depletion	74332	-	-	-	-	-	-	-	-	-	-	-	74332
59 Advertising	354247	2252	-	-	*1160	*1035	*1054	-	*2933	*15177	35951	42262	252423
60 Pension, prof sh, stock, annuity	42709	-	-	-	-	-	*147	-	*1061	*1166	1588	5302	33445
61 Employee benefit programs	166989	1343	-	-	-	-	*214	1597	*6968	*17503	11580	11645	116139
62 Net loss, noncapital assets	*5403	-	-	-	-	-	-	8	-	*13	348	-	5033
63 Other deductions	2292727	*12358	-	*9456	*23450	*14708	*28142	5966	*34373	*131569	157944	164742	1710020
64 Total receipts less total deducts	116860	*-2846	-	*-9456	*-11578	*3957	*-11554	5489	*17157	*39510	54192	21470	10520
65 Const taxable inc frm rel frn corps	5762	-	-	-	-	-	-	-	-	-	964	-	4798
66 Net income (less deficit), total	121946	*-2846	-	*-9456	*-11578	*3957	*-11554	5489	*17157	*38839	55151	21470	15317
67 Net income, total	337306	10151	-	-	-	*3957	698	5949	*18536	*38839	55151	26478	177547
68 Deficit, total	215360	*12997	-	*9456	*11578	-	*12252	460	*1379	-	-	5009	162230
69 Net income (less def), Form 1120-A	*-10754	-	-	-	*-10754	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*33359	10151	-	*-9456	-	*3957	-	-	-	*26797	1910	-	-
72 Statutory special deductions, total	12956	-	-	-	-	-	-	-	*307	*190	8298	1	4161
73 Net operating loss deduction	8296	-	-	-	-	-	-	-	-	-	8296	-	-
74 Dividends received deduction	4660	-	-	-	-	-	-	-	*307	*190	2	1	4161
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	282917	-	-	-	-	-	698	5949	*18230	*11853	44943	26478	174767
77 Income tax before credits, total	99700	-	-	-	-	-	237	2055	*6276	*4035	15614	9276	62207
78 Regular tax	98334	-	-	-	-	-	237	2055	*6276	*4030	15398	9243	61094
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	173	-	-	-	-	-	-	-	-	-	173	-	-
82 Environmental tax	310	-	-	-	-	-	-	-0	*-0	*5	43	33	229
83 Foreign tax credit	1519	-	-	-	-	-	-	-	-	-	742	-	777
84 U.S. Possessions tax credit	*9397	-	-	-	-	-	236	2041	3785	-	3334	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*522	-	-	-	-	-	-	-	-	*51	69	50	352
88 Prior year minumum tax credit	663	-	-	-	-	-	-	-	-	-	-	-	663
89 Income tax after credits, total	87599	-	-	-	-	-	1	14	*2491	*3985	11468	9226	60414

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1928	*400	*399	*578	*211	*130	*157	*27	*11	*8	3	5	**
2 Total assets	2538758	-	*19654	*97969	*84103	*95354	*418170	*179545	*163054	*258794	211580	1010535	**
3 Cash	148603	-	*9988	*11157	*9095	*10359	*23947	*8737	*1624	*3075	29868	40754	**
4 Notes and accounts receivable	640926	-	*2565	*34373	*25976	*25066	*130713	*55689	*47220	*83978	89452	145895	**
5 Less: Allowance for bad debts	20171	-	-	*6628	-	-	*2053	*1005	*861	*4247	926	4452	**
6 Inventories	769931	-	*5551	*47770	*33739	*38254	*200419	*75746	*40247	*116457	43366	168383	**
7 Investments in govt. obligations, Total	*29144	-	-	*116	-	-	-	-	-	-	-	29027	-
8 Tax-exempt securities	17782	-	-	-	-	-	-	-	-	-	-	17782	-
9 Other current assets	80490	-	*100	*2276	*648	*6569	*3704	*2536	*20623	*4415	1640	37980	**
10 Loans to stockholders	*1903	-	-	-	-	*87	-	-	*135	-	1681	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	262702	-	-	*1483	-	-	*12129	*2156	*33739	*75	12832	200287	**
13 Depreciable assets	777025	-	*4789	*31693	*25279	*33189	*102907	*60738	*43880	*70323	76237	327991	**
14 Less: Accumulated depreciation	423514	-	*3339	*23326	*13330	*22270	*60129	*44722	*30531	*36623	50245	138999	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	19267	-	-	-	-	-	*904	*786	*1817	*3304	1233	11222	**
18 Intangible assets (Amortizable)	213757	-	-	*996	*1540	*5359	*18794	-	*7324	*19646	1431	158668	**
19 Less: Accumulated amortization	*33558	-	-	*944	*744	*1925	*18467	-	*2197	*3539	-	5742	-
20 Other assets	54471	-	-	*-997	*1902	*667	*5303	*18883	*32	*1930	5012	21739	-
21 Total liabilities	2538758	-	*19654	*97969	*84103	*95354	*418170	*179545	*163054	*258794	211580	1010535	**
22 Accounts payable	502569	-	*924	*29979	*16933	*31387	*121405	*27761	*20465	*63786	33066	156864	**
23 Mort, notes, and bonds under 1 yr	302832	-	-	*635	-	*14369	*66458	*50978	*24250	*50798	56920	38425	**
24 Other current liabilities	214250	-	-	*28289	*3751	*3911	*27503	*6589	*8983	*11860	4151	119211	**
25 Loans from stockholders	74879	-	-	*6959	*33718	*10124	*13067	*8613	-	-	-	2398	-
26 Mort, notes, bonds, 1 yr or more	523360	-	-	*19593	*27353	*2219	*36870	*4385	*2941	*37920	20023	372054	**
27 Other liabilities	106999	-	-	*-0	*12	-	*11217	-	*1168	*15854	3345	75403	**
28 Net worth	813869	-	*18730	*12513	*2336	*33343	*141650	*81219	*105247	*78576	94076	246179	**
29 Capital stock	129875	-	*5163	*5332	*4273	*5117	*40187	*12397	*5477	*10067	786	41077	**
30 Paid-in or capital surplus	117840	-	-	*22625	*6784	-	*7	*313	*14612	*31484	216	41799	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	443477	-	*15552	*38300	*-523	*10694	*48646	*14662	*26719	*31666	93416	164346	**
33 Retained earnings (S Corp)	175817	-	-	*-15628	*-8198	*17532	*57838	*57883	*58438	*7952	-	-	-
34 Less: Cost of treasury stock	*53141	-	*1985	*38116	-	-	*5028	*4036	-	*2592	342	1042	-
35 Total receipts	4788137	*6584	*99393	*320693	*218799	*345883	*1060233	*352354	*299592	*563343	326954	1194308	**
36 Business receipts	4687778	-	*99393	*320166	*218587	*345691	*1049676	*345872	*299417	*552949	320899	1135127	**
37 Interest	7920	-	-	*63	*124	*192	*66	171	*143	*1737	1140	4284	**
38 Interest on govt. obligations, State and local	1862	-	-	-	-	-	-	-	-	-	-	1862	-
39 Rents	2670	-	-	-	-	-	-	-	-	-	44	2626	-
40 Royalties	*3423	-	-	-	-	-	-	-	-	*3337	-	86	-
41 Net S-T cap gain less net LT loss	2	-	-	-	-	-	-	-	-	-	-	2	-
42 Net L-T cap gain less net ST loss	*629	-	-	-	-	-	-	-	-	*23	59	547	-
43 Net gain, noncapital assets	*959	-	-	-	*6	-	*877	-	-	*30	46	-	-
44 Dividends, domestic corporations	1433	-	-	-	-	-	-	-	-	-	50	1382	**
45 Dividends, foreign corporations	4492	-	-	-	-	-	-	-	-	-	1148	3344	-
46 Other receipts	76969	*6584	-	*464	*81	-	*9614	*6311	*32	*5268	3569	45046	**
47 Total deductions	4609598	*2790	*92949	*308716	*221828	*328848	*1035861	*346482	*286794	*559321	305214	1120795	**
48 Cost of sales and operations	3412907	-	*68851	*192214	*146065	*215885	*819355	*254916	*217173	*370487	248602	879360	**
49 Compensation of officers	191961	-	*5377	*17406	*17481	*17146	*29693	*11519	*3535	*73986	2165	13654	**
50 Repairs	12733	-	*79	*1297	*110	*1525	*1115	*1619	*608	*481	3884	2015	-
51 Bad debts	8409	-	-	*70	*81	*70	*4530	*1168	*376	*1287	243	583	**
52 Rent paid on business property	51908	-	-	*15063	*6683	*8305	*5865	*7809	*801	*1313	1121	4948	-
53 Taxes paid	82436	*130	*1901	*7164	*6674	*6522	*17784	*7437	*6832	*4760	4248	18984	-
54 Interest paid	48556	-	-	*269	*1926	*2542	*7318	*4249	*2870	*5827	3605	19951	**
55 Contributions or gifts	986	-	-	*6	*16	*95	*30	*61	*104	*60	93	521	**
56 Amortization	7305	*114	-	*99	*308	*1044	*2923	-	*653	*515	266	1385	-
57 Depreciation	61534	-	*1055	*2173	*4206	*4156	*10680	*2494	*2154	*4958	4247	25413	**
58 Depletion	56	-	-	-	-	-	-	-	-	-	-	56	**
59 Advertising	47322	-	*168	*2062	*1310	*16210	*8267	*1697	*2186	*11804	479	3139	**
60 Pension, prof sh, stock, annuity	15873	-	-	*676	-	-	*3006	*876	*3606	*1373	1742	4593	**
61 Employee benefit programs	37940	-	-	*1682	*3339	*337	*4079	*5192	*3203	*3732	4549	11826	**
62 Net loss, noncapital assets	*737	-	-	-	-	-	-	-	*170	*45	1	521	-
63 Other deductions	628934	*2547	*15519	*68535	*33630	*55011	*121216	*47445	*42523	*78695	29968	133845	**
64 Total receipts less total deducts	178539	*3794	*6444	*11978	*-3029	*17035	*24372	*5872	*12798	*4022	21741	73514	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	176677	*3794	*6444	*11978	*-3029	*17035	*24372	*5872	*12798	*4022	21741	71652	**
67 Net income, total	218379	*3794	*6444	*14364	*4818	*17035	*30845	*7400	*12798	*15337	33893	71652	**
68 Deficit, total	*41703	-	-	*2386	*7847	-	*6474	*1528	-	*11315	12152	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	50608	*3794	-	*9772	*-7847	*13928	*18690	*4334	*5113	*2824	-	-	-
72 Statutory special deductions, total	*7314	-	*70	*1256	*695	*38	-	-	-	-	1188	4066	**
73 Net operating loss deduction	*2059	-	*70	*1256	*695	*38	-	-	-	-	-	-	-
74 Dividends received deduction	5255	-	-	-	-	-	-	-	-	-	1188	4066	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	143286	-	*6374	*949	*4123	*3069	*6745	*1539	*7685	*12513	32704	67585	**
77 Income tax before credits, total	46786	-	*956	*142	*717	*460	*1922	*487	*2606	*4265	11359	23871	**
78 Regular tax	46350	-	*956	*142	*717	*460	*1922	*479	*2601	*4254	11346	23472	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*321	-	-	-	-	-	-	*8	-	-	-	313	**
82 Environmental tax	*115	-	-	-	-	-	-	-	5	*11	14	85	**
83 Foreign tax credit	*196	-	-	-	-	-	-	-	-	*74	-	122	-
84 U.S. Possessions tax credit	9355	-	-	-	-	-	-	444	1403	-	7507	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*594	-	-	-	-	-	-	-	*87	-	56	451	-
88 Prior year minumum tax credit	566	-	-	-	-	-	-	-	-	-	-	566	-
89 Income tax after credits, total	36075	-	*956	*142	*717	*460	*1922	*43	*1116	*4191	3796	22731	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products

MAJOR GROUP 21
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	9403	496	*2283	1803	1466	1135	1613	256	182	65	31	35	37
2 Total assets	71209869	-	*66327	316820	559569	798062	3469954	1730546	2693426	2362274	2112253	5479951	51620688
3 Cash	2333594	-	*16666	36869	65159	73395	387080	190502	195351	126484	79842	178180	984067
4 Notes and accounts receivable	12540719	-	*3393	102364	153815	190588	892300	433520	666378	396961	398443	852252	8450706
5 Less: Allowance for bad debts	423714	-	-	*5552	*858	*310	13405	4690	20939	11568	19559	35404	311429
6 Inventories	6496852	-	*5803	66652	107645	135883	558015	262534	427329	380743	336254	611149	3604845
7 Investments in govt. obligations, Total	123808	-	-	-	-	-	*42	*11205	*18998	*63787	12273	4724	12779
8 Tax-exempt securities	54808	-	-	-	-	-	*2320	*2971	*498	336	41948	-	6733
9 Other current assets	2912814	-	*2234	*9047	21388	12662	94211	64272	122039	83012	60553	187665	2255730
10 Loans to stockholders	136649	-	*495	*18927	*10947	*12852	24168	*1962	*18406	*12603	3279	80	32929
11 Mortgage and real estate loans	21336	-	-	*3608	*7843	*4747	*1680	*319	*1605	-	81	1451	-
12 Other investments	11984294	-	-	*6803	*32659	20519	138061	187144	171895	306154	224241	676534	10220285
13 Depreciable assets	43999345	-	*50397	239821	477632	942031	3439367	1351415	2021453	1815896	1617040	4098913	27945380
14 Less: Accumulated depreciation	23115579	-	*35571	174508	332555	633248	2269321	897379	1203273	1025781	952225	1875376	13716342
15 Depletable assets	1431308	-	-	-	-	-	*18980	*38327	*114723	*49960	47036	124953	1037328
16 Less: Accumulated depletion	237337	-	-	-	-	-	*3741	*17560	*39991	*13889	22626	17497	122033
17 Land	2091708	-	-	*8041	*6509	21464	130106	93416	117407	114530	88970	158765	1352499
18 Intangible assets (Amortizable)	5674339	-	*11323	*26109	*7652	11287	25762	81609	57641	38700	153617	314209	4946430
19 Less: Accumulated amortization	1237042	-	*4089	*21876	*3820	*6038	10524	70289	22118	23342	44819	47628	982500
20 Other assets	6421968	-	*15676	*514	*5551	12230	54853	1269	46022	47689	87905	246978	5903281
21 Total liabilities	71209869	-	*66327	316820	559569	798062	3469954	1730546	2693426	2362274	2112253	5479951	51620688
22 Accounts payable	6592323	-	*1287	73441	104475	121309	559079	163088	332641	163818	158516	407196	4507471
23 Mort, notes, and bonds under 1 yr	3625645	-	-	*58370	203632	156270	316326	149954	247923	220748	121901	544357	1606163
24 Other current liabilities	5253196	-	*2173	*21831	69118	28189	220050	98934	156502	131942	207600	318961	3997895
25 Loans from stockholders	1294024	-	*43091	*74300	*31125	87678	226494	*89146	*125392	*35950	14593	83035	483219
26 Mort, notes, bonds, 1 yr or more	21371560	-	*2972	*59223	88746	173858	563827	202307	440620	425138	506870	1526471	17381529
27 Other liabilities	7844448	-	*11758	*3158	*33856	*2718	33979	21775	44986	111739	95821	-88837	7573494
28 Net worth	25228675	-	*5046	26497	28617	228039	1550199	1005341	1345362	1272939	1006952	2688769	16070916
29 Capital stock	3516510	-	*24862	214625	41440	39332	201989	40195	175480	167765	191424	462668	1956732
30 Paid-in or capital surplus	16890285	-	*18550	*25997	70592	27481	218598	45662	226368	390462	295289	1673528	13897760
31 Retained earnings, appropriated	1054238	-	-	-	-	*4296	-	-	*28897	*22052	-	-	998993
32 Retained earnings, unappropriate	4294375	-	*-20580	-142217	51978	112804	787529	645117	566948	302253	351480	480159	1158905
33 Retained earnings (S Corp)	1817701	-	*-17786	*-55212	*-126950	*79945	490661	308741	395837	448423	171145	122896	-
34 Less: Cost of treasury stock	2344433	-	-	*16696	*8443	*35818	148577	34373	48167	58016	2386	50482	1941475
35 Total receipts	65614219	2027603	*205248	969657	1454592	1641412	6874192	2792305	3581152	2858461	2767081	5720225	34722293
36 Business receipts	61718495	*1740384	*203869	928566	1444291	1621441	6762593	2737690	3521564	2792977	2722453	5592557	31650110
37 Interest	1671977	*15978	*147	*2313	2164	2300	13034	7371	8947	7523	7594	39016	1565590
38 Interest on govt. obligations, State and local	4564	*73	-	-	-	-	*685	*212	*609	*405	1817	477	286
39 Rents	93146	*2135	-	*5	*94	*849	*2023	*1610	2291	5329	1639	4898	72275
40 Royalties	389012	*1449	-	-	-	-	*2777	*50	*199	*445	5208	4724	374160
41 Net S-T cap gain less net LT loss	30110	-	-	*17528	-	*272	*42	*24	*412	-	6	518	11307
42 Net L-T cap gain less net ST loss	488987	*196238	-	*400	*5071	*7134	16833	*331	*4391	*2234	3116	6566	246673
43 Net gain, noncapital assets	199138	*41540	-	*1035	*1668	*5730	23710	3994	10454	3619	2954	4999	99435
44 Dividends, domestic corporations	32173	*1	-	-	-	*2	*318	*5	*3661	*3820	2227	2574	19565
45 Dividends, foreign corporations	276671	-	-	-	-	-	*3	-	*56	*2185	4314	4168	265944
46 Other receipts	709947	29803	*1232	*19810	1304	3685	52172	41019	28569	39925	15753	59727	416948
47 Total deductions	63905995	2011075	*230509	988947	1430905	1632804	6678764	2605220	3377721	2715546	2673503	5575247	33985754
48 Cost of sales and operations	40306111	1272853	*76974	513898	915682	925245	4596154	1865157	2515844	1954276	1986539	3901159	19782330
49 Compensation of officers	928498	*19576	*21838	42251	80558	78702	259294	60641	65788	44791	29946	59642	165470
50 Repairs	1168398	*46230	*1759	*10415	17909	33354	79730	14947	13672	8568	10547	63021	868247
51 Bad debts	245842	*10586	-	*12360	*3637	4901	29367	14724	11715	7165	6886	16143	128357
52 Rent paid on business property	711888	*12636	*15297	*25696	34772	39439	69606	13549	15203	9322	16759	35405	424206
53 Taxes paid	1595943	43304	*8628	38410	44743	58100	182677	81333	74631	68064	59061	125567	811425
54 Interest paid	3313158	*18042	*2789	12248	26542	28956	64822	27287	41651	52823	57436	154422	2826139
55 Contributions or gifts	35913	*241	-	*111	*291	*814	2180	1494	2114	746	1194	3631	23097
56 Amortization	197632	*2768	*3774	*22941	1198	*8014	4755	12250	5310	7697	13161	33351	82413
57 Depreciation	2527944	*42516	*6675	22128	36316	71489	242315	94081	145091	131529	94563	295601	1345641
58 Depletion	164717	*7477	-	-	-	-	*151	5592	7664	12431	10395	29959	91047
59 Advertising	368240	*7049	*3977	5958	10098	7102	29269	8130	13653	10524	13704	33867	224910
60 Pension, prof sh, stock, annuity	561961	1741	*1132	*288	*4697	9353	40535	15252	19891	15103	13704	36343	403922
61 Employee benefit programs	1377135	*26639	*120	*4001	24390	18654	76082	33102	32562	60467	55706	123384	922029
62 Net loss, noncapital assets	77910	752	*2904	-	*267	24141	*9348	*1757	*1381	*9544	3302	7122	17391
63 Other deductions	10324704	498665	*84642	278241	229805	324540	992477	355924	411550	322496	300602	656631	5869130
64 Total receipts less total deducts	1708224	16528	*-25261	-19290	23687	8609	195428	187085	203431	142915	93578	144977	736538
65 Const taxable inc frm rel frn corps	161648	-	-	-	-	-	-	-	*10	*7	1590	659	159383
66 Net income (less deficit), total	1865309	16455	*-25261	-19290	23687	8609	194743	186873	202833	142516	93351	145160	895635
67 Net income, total	2917181	*49616	*2606	*38315	81819	76509	326666	219490	225593	186186	144197	245675	1320510
68 Deficit, total	1051872	*33161	*27868	*57605	*58132	*67900	131923	*32617	22761	*43670	50846	100515	424875
69 Net income (less def), Form 1120-A	*-9769	*-2480	*-7290	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*15943	*15943	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	460930	*7008	*-3433	*-13553	*-9331	*18189	137045	105967	69750	72010	24868	52411	-
72 Statutory special deductions, total	415627	*2737	-	*24612	*11521	*7234	28175	*175	21439	22679	19007	41049	237000
73 Net operating loss deduction	364219	*2737	-	*24612	*11521	*7232	27950	*171	18555	*17465	16059	37252	200664
74 Dividends received deduction	51408	*1	-	-	-	*1	*225	*4	*2884	*5214	2947	3797	36336
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1901943	*37443	*1529	*4054	33350	31689	127632	110859	128658	87549	99984	153037	1086159
77 Income tax before credits, total	680647	*12929	*229	*896	8752	7796	39766	37759	45002	30886	34551	60959	401122
78 Regular tax	647575	*12669	*229	*608	8752	7796	39582	37626	43750	29762	34111	52884	379805
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	30021	*70	-	*277	-	-	*182	*130	*872	*1001	310	7783	19396
82 Environmental tax	2452	*19	-	*12	-	-	1	*4	*34	86	117	261	1918
83 Foreign tax credit	130995	-	-	-	-	-	*1	-	*62	*56	1259	546	129071
84 U.S. Possessions tax credit	4112	-	-	-	-	-	1339	-	2772	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3767	-	-	-	-	-	-	-	-	-	1	-	3766
87 General business credit	10596	*1624	-	-	*176	-	*418	-	*208	*163	334	2347	5327
88 Prior year minumum tax credit	7707	-	-	-	-	*203	*958	*210	*1391	*32	1051	31	3831
89 Income tax after credits, total	523471	*11305	*229	*896	*8576	7593	37050	37550	40568	30636	31906	58035	259127

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3225 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1284	***	***	*391	*214	*223	*171	*24	*25	*8	6	5	12
2 Total assets	34639614	-	***	*65574	*78577	*167335	*427954	*182480	*404845	*268702	439580	734927	31869631
3 Cash	572799	-	***	*9896	*17006	*14431	*28958	*29458	*25006	*6695	22754	17339	401248
4 Notes and accounts receivable	6855416	-	***	*22895	*18338	*43074	*105200	*49458	*120430	*47094	71079	120746	6257104
5 Less: Allowance for bad debts	188983	-	***	-	-	-	*2363	-	*4970	*1361	3387	3862	173040
6 Inventories	2663131	-	***	*17318	*5466	*45656	*93508	*23226	*83034	*41893	59023	114158	2179849
7 Investments in govt. obligations, Total	*12404	-	***	-	-	-	-	-	-	*-0	-	-	12404
8 Tax-exempt securities	-	-	***	-	-	-	-	-	-	-	-	-	-
9 Other current assets	1695314	-	***	*1875	*938	*1883	*13996	*3063	*3577	*3384	17514	53094	1595990
10 Loans to stockholders	*22918	-	***	-	*3568	-	*590	-	-	*2977	-	-	15782
11 Mortgage and real estate loans	*1680	-	***	-	-	-	*1680	-	-	-	-	-	-
12 Other investments	7228810	-	***	-	*2023	*1622	*27549	*10208	*43184	*34582	18584	86009	7005049
13 Depreciable assets	18618986	-	***	*35786	*67758	*110166	*308676	*86561	*214142	*181948	381258	432478	16800213
14 Less: Accumulated depreciation	9794477	-	***	*26431	*38872	*64988	*157610	*31376	*97913	*63290	200330	153851	8959816
15 Depletable assets	107146	-	***	-	-	-	-	-	-	-	-	-	107146
16 Less: Accumulated depletion	38038	-	***	-	-	-	-	-	-	-	-	-	38038
17 Land	384316	-	***	-	-	*1708	*718	*11731	*7846	*2932	2520	9148	347714
18 Intangible assets (Amortizable)	2131616	-	***	*25715	*64	*4	*3449	*44	*6818	*20177	57415	23937	1993992
19 Less: Accumulated amortization	684528	-	***	*21823	*64	*4	*975	*33	*3575	*13996	182	3819	640058
20 Other assets	5051105	-	***	*344	*2352	*13784	*4576	*141	*7264	*5667	13333	39552	4964092
21 Total liabilities	34639614	-	***	*65574	*78577	*167335	*427954	*182480	*404845	*268702	439580	734927	31869631
22 Accounts payable	3567824	-	***	*12104	*12511	*31705	*62398	*17783	*84853	*14878	27418	103478	3199898
23 Mort, notes, and bonds under 1 yr	834809	-	***	*6122	*7076	*14591	*20182	*863	*48003	*26304	14808	91247	605613
24 Other current liabilities	2829145	-	***	*497	*8126	*4199	*31872	*7688	*24439	*22839	33157	64364	2631964
25 Loans from stockholders	332011	-	***	*7270	-	*9155	*17803	*3330	-	*22951	3432	767	267303
26 Mort, notes, bonds, 1 yr or more	11622499	-	***	*17448	*1267	*55287	*120770	*21272	*115713	*77855	86288	218420	10908177
27 Other liabilities	4675611	-	***	*-163	*18503	-	*7718	*337	*4837	*5744	34312	11777	4596647
28 Net worth	10777714	-	***	*22296	*31094	*52399	*167211	*131207	*127000	*98130	240165	244873	9660029
29 Capital stock	1198517	-	***	*5525	*901	*2958	*23406	*1976	*30189	*29676	42390	109855	951439
30 Paid-in or capital surplus	8324223	-	***	-	*6611	*2825	*48107	*14829	*43280	*24207	101021	196638	7886705
31 Retained earnings, appropriated	984427	-	***	-	-	-	-	-	-	-	-	-	984427
32 Retained earnings, unappropriate	1833853	-	***	*15390	*-8284	*19824	*75231	*95204	*53530	*-37701	46714	-121087	1691923
33 Retained earnings (S Corp)	358754	-	***	*9103	*31865	*32437	*67412	*26213	-	*82217	50040	59468	-
34 Less: Cost of treasury stock	1922062	-	***	*7722	-	*5645	*46946	*7015	-	*269	-	-	1854465
35 Total receipts	26189164	***	***	*325193	*179137	*339520	*914143	*294102	*772745	*329527	552765	1027098	21392097
36 Business receipts	23596080	***	***	*324540	*178855	*338290	*885342	*291562	*763656	*329275	548740	1010921	18863384
37 Interest	1381363	***	***	*152	*117	*206	*598	*1002	*964	*120	1492	2014	1374557
38 Interest on govt. obligations, State and local	*379	-	***	-	-	-	*314	-	-	*2	35	27	-
39 Rents	50841	-	***	-	-	*800	-	-	*625	-	2	1585	47829
40 Royalties	355651	***	***	-	-	-	-	-	*177	-	-	2010	353434
41 Net S-T cap gain less net LT loss	9049	-	***	-	-	-	-	-	-	-	-	-	9049
42 Net L-T cap gain less net ST loss	*169206	-	***	-	-	-	*289	-	*378	-	-	-	168538
43 Net gain, noncapital assets	28389	***	***	*489	-	-	*67	-	*1009	*3	297	104	26420
44 Dividends, domestic corporations	18486	-	***	-	-	-	*112	-	-	-	66	815	17493
45 Dividends, foreign corporations	241722	-	***	-	-	-	*3	-	-	-	1357	-	240362
46 Other receipts	337999	***	***	*13	*166	*224	*27418	*1538	*5937	*127	777	9620	291031
47 Total deductions	25411728	***	***	*325810	*170931	*332632	*881215	*257870	*746211	*316436	511398	974584	20831971
48 Cost of sales and operations	14288716	***	***	*180397	*113648	*192244	*658978	*166650	*635626	*220636	376801	671208	11034515
49 Compensation of officers	206335	-	***	*25780	*11866	*15510	*22864	*13558	*5920	*5429	4028	10216	91164
50 Repairs	696434	-	***	*1319	*1750	*3538	*1012	*76	*865	*307	836	5472	681152
51 Bad debts	95083	***	***	*287	*165	*1092	*7207	*1249	*1086	*58	1641	3317	78906
52 Rent paid on business property	362770	-	***	*17397	*3900	*17782	*11645	*2280	*1671	*527	4581	9396	292526
53 Taxes paid	625496	***	***	*10763	*5281	*7225	*19450	*6804	*8524	*6917	14118	25004	519844
54 Interest paid	2176988	***	***	*2504	*1890	*7649	*7604	*1750	*8075	*12167	6539	22135	2105805
55 Contributions or gifts	21703	-	***	-	*112	*28	*26	*711	*202	*22	84	206	20311
56 Amortization	76388	***	***	*4921	*56	*5307	*644	*473	*571	*3517	4782	2318	53744
57 Depreciation	945947	-	***	*3505	*5676	*8805	*26667	*5237	*19909	*20435	22871	49151	783692
58 Depletion	5106	-	***	-	-	-	-	-	-	-	-	-	5106
59 Advertising	170647	-	***	*3567	*446	*2344	*5693	*1570	*1853	*1015	6756	8461	138191
60 Pension, prof sh, stock, annuity	338600	-	***	-	-	-	*1655	*3448	*1268	*2149	3563	6416	320101
61 Employee benefit programs	647773	-	***	*936	*4525	*626	*8609	*4165	*3828	*7558	15325	16237	585964
62 Net loss, noncapital assets	18477	-	***	-	-	-	*137	*1562	-	*305	1640	1325	13508
63 Other deductions	4735263	***	***	*74436	*21614	*70482	*109023	*48336	*56813	*35395	47831	143721	4107442
64 Total receipts less total deducts	777436	***	***	*-617	*8207	*6887	*32928	*36233	*26534	*13091	41367	52514	560126
65 Const taxable inc frm rel frn corps	139281	-	***	-	-	-	-	-	-	-	41	-	139240
66 Net income (less deficit), total	916337	***	***	*-617	*8207	*6887	*32614	*36233	*26534	*13088	41373	52487	699366
67 Net income, total	1328078	-	***	*9649	*16488	*11313	*50264	*36233	*30990	*20820	42191	60090	1048513
68 Deficit, total	411741	***	***	*10267	*8281	*4425	*17649	-	*4456	*7732	818	7604	349147
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	130304	-	***	*8403	*13425	*4385	*34044	*9441	-	*9937	6971	43698	-
72 Statutory special deductions, total	99513	-	***	-	*1614	-	*80	*171	*5283	*5287	1293	2957	82827
73 Net operating loss deduction	64508	-	***	-	*1614	-	-	*171	*5283	*5287	-	2957	49196
74 Dividends received deduction	35005	-	***	-	-	-	*80	-	-	-	1293	-	33632
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1092409	-	***	-	*1448	*2502	*13900	*26621	*25707	*5596	33927	13436	967744
77 Income tax before credits, total	385045	-	***	-	*217	*641	*4542	*9055	*8815	*2079	11610	4716	343141
78 Regular tax	380207	-	***	-	*217	*641	*4542	*9051	*8741	*1903	11571	4602	338711
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*3325	-	***	-	-	-	-	-	*72	*132	-	96	3026
82 Environmental tax	1476	-	***	-	-	-	-	*4	*2	*9	39	18	1404
83 Foreign tax credit	*129218	-	***	-	-	-	*1	-	-	-	32	118	129067
84 U.S. Possessions tax credit	2772	-	***	-	-	-	-	-	2772	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3766	-	***	-	-	-	-	-	-	-	-	-	3766
87 General business credit	*5994	-	***	-	-	-	-	-	*158	-	-	553	5283
88 Prior year minumum tax credit	*3547	-	***	-	-	-	-	*210	*562	-	244	-	2531
89 Income tax after credits, total	239749	-	***	-	*217	*641	*4541	*8845	*5322	*2079	11334	4045	202494

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	199	*8	-	-	*64	*72	*17	*11	**	*6	3	9	9
2 Total assets	8822002	-	-	-	*28475	*50687	*20455	*78267	**	*204440	183706	1416912	6839060
3 Cash	142455	-	-	-	*83	*2361	*195	*25874	**	*17616	2150	27089	67087
4 Notes and accounts receivable	829468	-	-	-	*16135	*2275	*5770	*18281	**	*12110	30264	128831	615803
5 Less: Allowance for bad debts	64875	-	-	-	-	-	-	-	-	*454	1840	8459	54121
6 Inventories	680740	-	-	-	*319	*1426	*9177	*320	**	*19488	20088	125905	504017
7 Investments in govt. obligations, Total	4724	-	-	-	-	-	-	-	-	-	-	4724	-
8 Tax-exempt securities	5	-	-	-	-	-	-	-	-	-	-	-	5
9 Other current assets	451677	-	-	-	*218	*3767	*107	*2830	**	*557	13583	57368	373246
10 Loans to stockholders	*9891	-	-	-	-	-	-	-	-	*600	-	-	9290
11 Mortgage and real estate loans	*319	-	-	-	-	-	-	*319	-	-	-	-	-
12 Other investments	1398896	-	-	-	-	*4033	*545	*10442	-	*99990	7793	131371	1144721
13 Depreciable assets	7229913	-	-	-	*37919	*50634	*21915	*92408	**	*79697	183038	1348723	5415579
14 Less: Accumulated depreciation	3246916	-	-	-	*28013	*14496	*17335	*74951	**	*30128	101158	615444	2365392
15 Depletable assets	153370	-	-	-	-	-	-	-	-	-	677	52082	100612
16 Less: Accumulated depletion	16895	-	-	-	-	-	-	-	-	-	157	7203	9536
17 Land	416457	-	-	-	*446	*687	*82	*1128	**	*4611	7527	36481	365494
18 Intangible assets (Amortizable)	287123	-	-	-	*78	-	-	-	-	-	-	13380	273666
19 Less: Accumulated amortization	*59499	-	-	-	*28	-	-	-	-	-	-	4433	55038
20 Other assets	605149	-	-	-	*1319	-	-	*1615	-	*354	21740	126496	453625
21 Total liabilities	8822002	-	-	-	*28475	*50687	*20455	*78267	**	*204440	183706	1416912	6839060
22 Accounts payable	354749	-	-	-	*3705	*5422	*6671	*8932	**	*4008	13362	74887	237763
23 Mort, notes, and bonds under 1 yr	443096	-	-	-	-	*190	*3983	*7494	-	*30812	14726	102472	283419
24 Other current liabilities	495734	-	-	-	*1606	*211	*613	*4217	**	*4472	10227	44835	429553
25 Loans from stockholders	*91081	-	-	-	-	*55614	-	-	-	*2907	-	26030	6531
26 Mort, notes, bonds, 1 yr or more	2565208	-	-	-	*10389	*113	*1657	-	-	*14661	19315	480342	2038731
27 Other liabilities	1940385	-	-	-	*498	-	-	*288	**	*34994	13646	113138	1777822
28 Net worth	2931749	-	-	-	*12277	*-10863	*7531	*57337	**	*112586	112431	575209	2065242
29 Capital stock	892559	-	-	-	*1084	*2812	*854	*158	**	*27710	28965	97808	733169
30 Paid-in or capital surplus	2722396	-	-	-	*7978	-	-	-	-	*151766	41801	555770	1965081
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-669460	-	-	-	*3215	*1260	*6677	-	-	*-66890	41883	-60295	-595310
33 Retained earnings (S Corp)	*42382	-	-	-	-	*-14936	-	*57318	**	-	-	-	-
34 Less: Cost of treasury stock	*56129	-	-	-	-	-	-	*138	**	-	219	18074	37697
35 Total receipts	5709148	*115823	-	-	*63058	*20206	*43193	*164848	**	*98785	193681	1031962	3977591
36 Business receipts	5439876	89965	-	-	*63058	*20100	*43053	*162168	**	*83201	190676	1014801	3772852
37 Interest	49227	*2662	-	-	-	*106	*105	-	-	*617	760	6971	38005
38 Interest on govt. obligations, State and local	54	-	-	-	-	-	-	-	-	-	-	-	54
39 Rents	17532	*482	-	-	-	-	-	-	-	-	39	528	16483
40 Royalties	4678	-	-	-	-	-	-	-	-	*268	46	59	4306
41 Net S-T cap gain less net LT loss	1767	-	-	-	-	-	-	-	-	-	-	465	1301
42 Net L-T cap gain less net ST loss	58610	*1908	-	-	-	-	-	-	-	*1570	476	1444	53213
43 Net gain, noncapital assets	41669	5	-	-	-	-	-	*2598	**	*4	-	471	38591
44 Dividends, domestic corporations	1478	-	-	-	-	-	-	-	-	-	86	501	890
45 Dividends, foreign corporations	4326	-	-	-	-	-	-	-	-	-	-	-	4326
46 Other receipts	89932	*20801	-	-	-	-	*35	*82	**	*13123	1599	6722	47569
47 Total deductions	5527160	*109881	-	-	*60324	*44611	*42446	*141018	**	*94558	176401	1005951	3851968
48 Cost of sales and operations	3568941	75497	-	-	*12954	*19169	*27517	*119295	**	*71836	139245	716310	2387117
49 Compensation of officers	49380	-	-	-	*6558	*1931	*1048	*2509	**	*425	1352	16785	18771
50 Repairs	94067	183	-	-	*6738	*1381	-	*4	**	*17	286	25843	59615
51 Bad debts	21689	2059	-	-	-	-	*712	*624	**	*404	256	5852	11781
52 Rent paid on business property	59090	82	-	-	*118	*198	*509	*1049	-	*343	743	4681	51368
53 Taxes paid	144119	*3098	-	-	*2878	*3354	*1283	*4025	**	*1246	4303	23129	100803
54 Interest paid	246521	2671	-	-	*1155	*192	*354	*746	-	*3478	1941	37071	198913
55 Contributions or gifts	1586	*10	-	-	-	-	-	-	-	*44	32	387	1114
56 Amortization	16071	-	-	-	*15	-	-	-	-	*647	397	2571	12441
57 Depreciation	318703	10448	-	-	*3800	*6384	*1221	*5386	**	*3405	7464	67465	213129
58 Depletion	60948	*4973	-	-	-	-	-	-	-	-	798	13459	41718
59 Advertising	9598	22	-	-	*453	*44	*121	*41	**	*464	161	1238	7053
60 Pension, prof sh, stock, annuity	44438	65	-	-	*1017	-	*256	*2363	**	*259	474	5824	34179
61 Employee benefit programs	167421	854	-	-	*1250	*795	*882	*1127	**	*730	5691	21952	134140
62 Net loss, noncapital assets	3950	-	-	-	-	-	-	-	-	-	71	3582	298
63 Other deductions	720639	*9919	-	-	*23387	*11162	*8544	*3847	**	*11261	13188	59803	579528
64 Total receipts less total deducts	181988	*5941	-	-	*2734	*-24405	*747	*23831	**	*4226	17280	26011	125623
65 Const taxable inc frm rel frn corps	1169	-	-	-	-	-	-	-	-	-	-	-	1169
66 Net income (less deficit), total	183102	*5941	-	-	*2734	*-24405	*747	*23831	**	*4226	17280	26011	126737
67 Net income, total	273154	*14612	-	-	*2734	-	*747	*23831	**	*8809	17280	43908	161233
68 Deficit, total	90052	8671	-	-	-	*24405	-	-	-	*4583	-	17897	34496
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*5941	*5941	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*8895	-	-	-	-	*-14936	-	*23831	**	-	-	-	-
72 Statutory special deductions, total	115751	*1266	-	-	-	-	*747	-	-	*8809	8128	3147	93654
73 Net operating loss deduction	114598	*1266	-	-	-	-	*747	-	-	*8809	8060	2746	92970
74 Dividends received deduction	1153	-	-	-	-	-	-	-	-	-	69	401	684
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	134029	*13346	-	-	*2734	-	-	-	-	-	9152	41162	67635
77 Income tax before credits, total	50830	*4545	-	-	*410	-	-	-	-	*194	3317	14527	27838
78 Regular tax	45878	*4538	-	-	*410	-	-	-	-	-	3112	14246	23572
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*4590	-	-	-	-	-	-	-	-	*187	175	217	4011
82 Environmental tax	349	*7	-	-	-	-	-	-	-	*7	17	63	255
83 Foreign tax credit	14	-	-	-	-	-	-	-	-	-	-	14	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1168	-	-	-	-	-	-	-	-	-	5	1150	12
88 Prior year minumum tax credit	1048	-	-	-	-	-	-	-	-	-	376	-	672
89 Income tax after credits, total	48600	*4545	-	-	*410	-	-	-	-	*194	2936	13362	27153

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Concrete, gypsum, and plaster products

MINOR INDUSTRY 3270 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4076	*469	*609	*669	*497	604	946	124	97	32	9	8	10
2 Total assets	15221435	-	*18188	*98653	*182677	411010	2086984	857012	1283699	1185205	599266	1378059	7120683
3 Cash	1038823	-	*1043	*5269	*18435	42971	251070	91453	118255	62079	36280	42942	369026
4 Notes and accounts receivable	2961487	-	*1225	*36445	*59118	96518	544847	244875	358498	228766	114284	262998	1013914
5 Less: Allowance for bad debts	86679	-	-	*5552	*858	*310	8159	*3159	6802	6297	7548	6481	41514
6 Inventories	1417979	-	*245	*13336	*30061	65838	244308	103480	110356	183987	68836	90037	507496
7 Investments in govt. obligations, Total	104589	-	-	-	-	-	*42	*11205	*18998	*63787	10418	-	140
8 Tax-exempt securities	*15512	-	-	-	-	-	*2320	*878	*498	-	8400	-	3416
9 Other current assets	399503	-	-	*6873	*4156	5921	57495	33923	46219	49180	16273	23325	156137
10 Loans to stockholders	53665	-	-	*5537	*341	*12168	*13824	*1053	*10725	*844	3279	-	5895
11 Mortgage and real estate loans	*14277	-	-	-	*7843	*4747	-	-	*1605	-	81	-	-
12 Other investments	1351317	-	-	*733	*7916	*8533	68561	76494	78969	134878	69762	245967	659506
13 Depreciable assets	10888101	-	*8907	*105651	*172350	592636	2351547	689863	1099232	898162	536410	1088244	3345100
14 Less: Accumulated depreciation	6047129	-	*6354	*75790	*121823	440138	1599326	470644	705780	574770	363976	512755	1175772
15 Depletable assets	929193	-	-	-	-	-	*18980	*32058	*106579	*33836	32311	45481	659949
16 Less: Accumulated depletion	163633	-	-	-	-	-	*3741	*14580	*38695	*10377	21017	4506	70717
17 Land	1023026	-	-	*6239	*3625	*18790	96193	60802	46048	86017	51218	70016	584078
18 Intangible assets (Amortizable)	1114724	-	-	*218	*141	*9896	*9142	*5948	*16635	*8591	52973	29280	981902
19 Less: Accumulated amortization	135725	-	-	-	*30	*5397	*943	*3754	*3607	*2286	18570	5704	95435
20 Other assets	342404	-	*13122	*-306	*1402	*-1164	40823	-2880	25964	28810	9852	9216	217564
21 Total liabilities	15221435	-	*18188	*98653	*182677	411010	2086984	857012	1283699	1185205	599266	1378059	7120683
22 Accounts payable	1633070	-	-	*29261	*33400	52311	336489	78503	141276	99234	42982	82246	737369
23 Mort, notes, and bonds under 1 yr	1533153	-	-	*44792	*148709	66358	222682	57480	88058	94250	53929	252968	503926
24 Other current liabilities	1017516	-	*434	*20649	*33776	19298	134408	60032	68062	59962	57947	42443	520506
25 Loans from stockholders	570087	-	*8800	*61757	*30350	*19632	104616	*20083	*63861	*8951	7041	56237	188758
26 Mort, notes, bonds, 1 yr or more	3898301	-	-	*759	*24864	77526	328057	106133	177317	194874	131032	227468	2630271
27 Other liabilities	605839	-	*15950	*298	*2473	*1945	14232	*5916	34106	36986	13491	-347821	828262
28 Net worth	5963469	-	*-6995	*-58864	*-90894	173940	946500	528866	711017	690948	292845	1064518	1711590
29 Capital stock	636640	-	*3367	*25104	*25331	31266	131469	26175	55385	65966	39762	6732	226084
30 Paid-in or capital surplus	2889475	-	-	*11315	*12253	*7939	106753	*5535	62925	158761	29344	653563	1841089
31 Retained earnings, appropriated	*55198	-	-	-	-	*4296	-	-	*28897	*22002	-	-	4
32 Retained earnings, unappropriate	1851306	-	*-1187	*-36545	*29471	117788	523197	358423	438022	252409	139709	340795	-310775
33 Retained earnings (S Corp)	728521	-	*-9174	*-58394	*-151997	*33380	251866	*149362	*151279	*214701	84068	63428	-
34 Less: Cost of treasury stock	197670	-	-	*344	*5952	*20728	66785	*10630	*25491	*22890	38	-	44812
35 Total receipts	20153971	*1669776	*24779	*328909	*348894	898645	3798819	1477419	1533868	1582171	835838	1616300	6038553
36 Business receipts	19372491	*1417245	*24272	*304174	*345048	880442	3731106	1441917	1504648	1552249	815674	1571004	5784712
37 Interest	174735	*7611	-	*919	*1092	1944	10341	*4200	5568	3160	3798	12005	124097
38 Interest on govt. obligations, State and local	1724	*73	-	-	-	-	*371	*95	*245	-	669	126	145
39 Rents	17758	*1216	-	*5	*94	*48	*2000	*1549	*1534	4137	1136	1134	4904
40 Royalties	12610	*489	-	-	-	-	-	-	*177	4100	200	7644	
41 Net S-T cap gain less net LT loss	*18255	-	-	*17528	-	*272	*42	-	*412	-	-0	-	-
42 Net L-T cap gain less net ST loss	243573	*194317	-	-	*210	*7134	16460	*117	*633	*585	432	857	22827
43 Net gain, noncapital assets	116894	*41535	-	-	*794	*5730	21296	*1105	4671	3531	2594	1737	33901
44 Dividends, domestic corporations	9292	*-0	-	-	-	*2	*16	*5	*3656	*3620	1404	-	590
45 Dividends, foreign corporations	*22575	-	-	-	-	-	-	-	*56	979	821	631	20088
46 Other receipts	164063	*7289	*507	*6284	*1657	3073	17186	28430	12443	13734	5209	28608	39645
47 Total deductions	19744826	*1668265	*24990	*332284	*352854	866837	3738460	1388231	1446073	1512953	809773	1596591	6007514
48 Cost of sales and operations	13776255	*1037142	*9267	*180249	*198765	482346	2509615	992150	1053201	1105728	603744	1245012	4359036
49 Compensation of officers	360884	*16942	*3266	*5731	*7202	31761	134707	30633	35863	26100	13703	12768	42208
50 Repairs	205207	*45740	-	*2864	*5184	23299	64027	8108	7971	6220	6251	9290	26253
51 Bad debts	78035	*2423	-	*10143	*2277	2776	17440	7455	6405	5149	1241	3682	19045
52 Rent paid on business property	130074	*12424	*483	*1454	*5186	18514	20887	*8262	8298	5213	2329	5246	41777
53 Taxes paid	487994	*35224	*1512	*17000	*9999	38762	111372	42755	41254	36211	15195	31847	106864
54 Interest paid	553868	*6235	*262	*5394	*16683	12797	40961	11795	14744	22021	21083	31513	370380
55 Contributions or gifts	7094	*194	-	*33	*96	*759	1253	*725	1535	*560	615	306	1018
56 Amortization	32241	*2554	-	-	*20	*2294	2979	*1500	2133	*652	1682	7317	11110
57 Depreciation	775305	*21655	*696	*7977	*13437	44076	160739	56358	71243	62786	33568	86681	216090
58 Depletion	65250	*2505	-	-	-	-	*151	*4018	*4270	*4342	7767	3851	38346
59 Advertising	75368	*5979	*30	*686	*5624	3345	13162	3733	4270	5699	1446	2027	29367
60 Pension, prof sh, stock, annuity	87976	-	-	*288	*1227	*5421	23156	6997	14269	5327	4291	5662	21338
61 Employee benefit programs	295384	*24107	-	*2796	*7160	13243	47845	16012	18602	31997	7078	26964	99580
62 Net loss, noncapital assets	19436	-	-	-	-	-	*9199	*186	*28	*7990	946	327	760
63 Other deductions	2794456	*455142	*9475	*97669	*79994	187446	580967	197542	161987	186957	88835	124099	624341
64 Total receipts less total deducts	409144	*1511	*-212	*-3375	*-3960	31808	60359	89188	87795	69218	26065	19709	31039
65 Const taxable inc frm rel frn corps	19006	-	-	-	-	-	-	-	-	-	139	-	18867
66 Net income (less deficit), total	426426	*1438	*-212	*-3375	*-3960	31808	59988	89093	87550	69218	25535	19583	49762
67 Net income, total	718242	*24565	*959	*20100	*15263	37290	151889	106207	94592	80920	37998	57924	90534
68 Deficit, total	291816	*23127	*1171	*23476	*19223	*5482	91901	*17115	*7042	*11702	12463	38341	40773
69 Net income (less def), Form 1120-A	*-2480	*-2480	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	106143	*7008	*959	*-17009	*-15651	*2978	35318	*48747	*10928	*19116	5035	8713	-
72 Statutory special deductions, total	126554	*1471	-	*18182	*5093	*7234	*5722	*4	9611	*4729	4592	18855	51062
73 Net operating loss deduction	117925	*1471	-	*18182	*5093	*7232	*5711	-	*6731	*862	3609	18855	50179
74 Dividends received deduction	8630	*-0	-	-	-	*1	*11	*4	*2881	*3867	983	-	883
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	415549	*13659	-	*1919	*10170	*27041	81288	*57457	72959	*51720	28553	30776	40007
77 Income tax before credits, total	145789	*4869	-	*576	*2283	*6833	25901	*19665	25221	18203	9863	13073	19302
78 Regular tax	135894	*4629	-	*288	*2283	*6833	25718	*19535	24816	*17577	9769	10591	13855
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	9377	*70	-	*277	-	-	*182	*130	*390	*590	61	2417	5260
82 Environmental tax	347	-	-	*12	-	-	-	*-0	*15	*36	33	64	187
83 Foreign tax credit	*65	-	-	-	-	-	-	-	*62	-	3	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	765	-	-	-	*176	-	*38	-	*50	*163	305	2	31
88 Prior year minumum tax credit	3082	-	-	-	-	*203	*958	-	*829	*32	432	-	628
89 Income tax after credits, total	141876	*4869	-	*576	*2107	*6630	24905	*19665	24280	18008	9122	13071	18643

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Other nonmetallic mineral products

MINOR INDUSTRY 3298
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	3844	***	***	*743	691	*236	478	97	60	19	13	13	6
2 Total assets	12526818	***	***	*152593	269840	*169030	934561	612787	1004882	703928	889700	1950052	5791314
3 Cash	579518	***	***	*21704	29635	*13632	106857	43717	52090	40094	18658	90809	146706
4 Notes and accounts receivable	1894348	***	***	*43023	*60224	*48721	236483	120906	187450	108992	182817	339678	563886
5 Less: Allowance for bad debts	83178	***	***	-	-	-	*2884	*1531	9168	*3456	6783	16602	42754
6 Inventories	1735002	***	***	*35998	*71800	*22964	211022	135508	233940	135375	188306	281050	413483
7 Investments in govt. obligations, Total	2091	***	***	-	-	-	-	-	-	-	1856	-	235
8 Tax-exempt securities	*39290	***	***	-	-	-	-	*2093	-	336	33549	-	3312
9 Other current assets	366320	***	***	*300	*16077	*1090	22613	24456	72243	29891	13182	53878	130357
10 Loans to stockholders	50176	***	***	*13390	*7038	*684	*9754	*909	*7681	8182	-	80	1961
11 Mortgage and real estate loans	*5059	***	***	*3608	-	-	-	-	-	-	-	1451	-
12 Other investments	2005271	***	***	*6070	*22720	*6332	41405	*90000	*49742	*36704	128101	213187	1411009
13 Depreciable assets	7262345	***	***	*98384	*199605	*188595	757230	482584	708079	656089	516334	1229469	2384488
14 Less: Accumulated depreciation	4027056	***	***	*72287	*143846	*113627	495050	320408	399581	357593	286760	593326	1215362
15 Depletable assets	241599	***	***	-	-	-	-	*6269	*8144	*16124	14049	27390	169622
16 Less: Accumulated depletion	18771	***	***	-	-	-	-	*2980	*1296	*3512	1453	5788	3742
17 Land	267909	***	***	*1802	*2437	*280	33113	*19755	63514	20971	27705	43120	55212
18 Intangible assets (Amortizable)	2140875	***	***	*176	*7370	*1387	*13171	*75617	*34187	*9932	43228	247613	1696870
19 Less: Accumulated amortization	357290	***	***	*53	*3698	*638	*8606	*66503	*14936	*7060	26068	33671	191969
20 Other assets	423310	***	***	*476	*478	*-390	9453	*2394	12794	*12858	42980	71713	268000
21 Total liabilities	12526818	***	***	*152593	269840	*169030	934561	612787	1004882	703928	889700	1950052	5791314
22 Accounts payable	1036680	***	***	*32076	*54859	*31873	153522	57870	106511	45699	74755	146585	332442
23 Mort, notes, and bonds under 1 yr	814587	***	***	*7456	*47847	*75131	69478	84117	111862	*69382	38438	97670	213205
24 Other current liabilities	910801	***	***	*685	25610	*4481	53157	26998	64000	44669	106269	167319	415871
25 Loans from stockholders	300844	***	***	*5273	*775	*3277	104076	*65734	*61531	*1141	4120	-	20627
26 Mort, notes, bonds, 1 yr or more	3285551	***	***	*41015	*52226	*40931	113342	74902	147589	*137748	270235	600240	1804351
27 Other liabilities	622612	***	***	*3023	*12382	*773	*12029	*15235	*6043	*34014	34372	134070	370762
28 Net worth	5555744	***	***	*63065	76141	*12564	428958	287932	507345	371276	361512	804169	2634055
29 Capital stock	788794	***	***	*183996	14124	*2296	46260	11887	89906	44412	80307	248274	46039
30 Paid-in or capital surplus	2954190	***	***	*14682	*43751	*16717	63739	*25297	*120162	*55728	123123	267557	2204885
31 Retained earnings, appropriated	14613	***	***	-	-	-	-	-	-	50	-	-	14562
32 Retained earnings, unappropriate	1278675	***	***	*-121062	*27575	*-26069	182423	*191490	75396	*154436	123174	320746	373068
33 Retained earnings (S Corp)	688044	***	***	*-5921	*-6818	*29064	*171383	*75848	*244558	*151506	37037	-	-
34 Less: Cost of treasury stock	168572	***	***	*8630	*2491	*9444	*34847	*16590	*22676	*34856	2129	32408	4500
35 Total receipts	13561937	***	***	*315554	863502	*383042	2118036	855935	1274539	847978	1184797	2044864	3314052
36 Business receipts	13310048	***	***	*299853	857331	*382610	2103092	842042	1253260	828251	1167363	1995830	3229163
37 Interest	66652	***	***	*1242	*955	*45	1989	*2169	2415	*3626	1543	18027	28931
38 Interest on govt. obligations, State and local	2406	***	***	-	-	-	-	*116	*363	*403	1113	324	87
39 Rents	7016	***	***	-	-	-	*24	*61	*131	*1191	462	1651	3059
40 Royalties	16072	***	***	-	-	-	*2777	*50	*22	-	1063	2455	8776
41 Net S-T cap gain less net LT loss	*1040	***	***	-	-	-	-	*24	-	-	6	53	957
42 Net L-T cap gain less net ST loss	17598	***	***	*400	*4861	-	*84	*214	*3379	79	2209	4265	2094
43 Net gain, noncapital assets	12186	***	***	*547	*874	-	2347	*291	*4773	*81	63	2688	522
44 Dividends, domestic corporations	2916	***	***	-	-	-	*190	-	*5	*201	671	1258	591
45 Dividends, foreign corporations	*8048	***	***	-	-	-	-	-	-	*1206	2136	3538	1169
46 Other receipts	117954	***	***	*13513	*-518	*388	7533	10969	10190	12941	8168	14777	38704
47 Total deductions	13222280	***	***	*330852	846796	*388723	2016642	818101	1185436	791599	1175930	1998121	3294301
48 Cost of sales and operations	8672199	***	***	*153252	*590315	*231486	1400044	587061	827017	556076	866749	1268628	2001662
49 Compensation of officers	311899	***	***	*10740	*54932	*29499	100675	13941	24005	*12838	10863	19873	13327
50 Repairs	172690	***	***	*6232	*4237	*5136	14691	6759	4835	2024	3174	22415	101227
51 Bad debts	51034	***	***	*1930	*1195	*1033	4008	5395	4223	*1554	3748	3292	18626
52 Rent paid on business property	159955	***	***	*6845	*25567	*2946	36564	*1958	5234	3239	9106	16082	38535
53 Taxes paid	338334	***	***	*10647	26585	*8760	50572	27749	24854	23689	25444	45587	83914
54 Interest paid	335782	***	***	*4351	*6814	*8318	15903	12996	18833	15157	27873	63703	151042
55 Contributions or gifts	5530	***	***	*79	*83	*27	901	*59	*376	*120	463	2733	653
56 Amortization	72933	***	***	*18020	*1106	*412	*1132	*10276	*2606	2881	6300	21145	5119
57 Depreciation	487989	***	***	*10645	*13403	*12224	53689	27099	53940	44904	30659	92304	132730
58 Depletion	33412	***	***	-	-	-	-	*1574	*3394	*8089	1830	12650	5876
59 Advertising	112627	***	***	*1705	*3575	*1369	10292	2786	7530	3346	5341	22141	50299
60 Pension, prof sh, stock, annuity	90947	***	***	-	*2452	*3932	15469	*2444	4354	7368	5376	18441	28303
61 Employee benefit programs	266557	***	***	*269	*11456	*3990	18746	11797	10131	20181	27612	58231	102344
62 Net loss, noncapital assets	36047	***	***	-	*267	24141	*12	*9	*1353	*1249	645	1888	2825
63 Other deductions	2074346	***	***	*106137	104810	*55449	293943	106198	192750	88883	150749	329007	557820
64 Total receipts less total deducts	339657	***	***	*-15298	16706	*-5681	101394	37834	89102	56379	8866	46744	19751
65 Const taxable inc frm rel frn corps	*2192	***	***	-	-	-	-	-	*10	*7	1410	659	107
66 Net income (less deficit), total	339443	***	***	*-15298	16706	*-5681	101394	37717	88749	55983	9163	47079	19770
67 Net income, total	597707	***	***	*8565	*47334	*27907	123766	*53219	100011	*75637	46727	83753	20230
68 Deficit, total	258263	***	***	*23863	*30628	*33588	*22372	*15502	*11262	*19654	37564	36674	459
69 Net income (less def), Form 1120-A	*-7290	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	10001	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	215589	***	***	*-4947	*-7105	*25762	*67683	*23948	*58821	*42957	12861	-	-
72 Statutory special deductions, total	73808	***	***	*6430	*4813	-	*21625	-	*6545	*3853	4994	16090	9457
73 Net operating loss deduction	67188	***	***	*6430	*4813	-	*21492	-	*6542	*2507	4391	12694	8319
74 Dividends received deduction	6620	***	***	-	-	-	*133	-	*3	*1346	603	3396	1138
75 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	259956	***	***	*2135	*18998	*2145	32444	*26782	*29992	*30233	28353	67663	10773
77 Income tax before credits, total	98983	***	***	*320	*5842	*322	9323	*9039	*10966	*10410	9762	28644	10840
78 Regular tax	85596	***	***	*320	*5842	*322	9322	*9039	*10193	*10283	9660	23444	3668
79 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	***	***	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	12729	***	***	-	-	-	-	-	*410	*92	74	5053	7099
82 Environmental tax	280	***	***	-	-	-	1	-	*16	*35	28	115	72
83 Foreign tax credit	*1697	***	***	-	-	-	-	-	-	*56	1224	413	4
84 U.S. Possessions tax credit	1339	***	***	-	-	-	1339	-	-	-	-	-	-
85 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1	***	***	-	-	-	-	-	-	-	1	-	-
87 General business credit	*2669	***	***	-	-	-	*380	-	-	-	24	642	-
88 Prior year minumum tax credit	31	***	***	-	-	-	-	-	-	-	-	31	-
89 Income tax after credits, total	93246	***	***	*320	*5842	*322	7604	*9039	*10966	*10354	8514	27558	10836

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries

MAJOR GROUP 22
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	4452	334	*844	*319	719	393	1104	252	215	99	51	50	72
2	Total assets	135142047	-	*62747	*71084	289808	294139	2519584	1756279	3277343	3348951	3717689	7989608	111814814
3	Cash	3863509	-	*12518	*10994	*21303	*16785	211827	156390	165050	174112	98797	362840	2632894
4	Notes and accounts receivable	24025907	-	*1699	*12281	*62228	86647	692869	404939	864369	784687	905501	1521207	18689480
5	Less: Allowance for bad debts	451944	-	-	-	*529	*1268	10433	7848	15937	13973	15579	31809	354566
6	Inventories	17327390	-	*2447	*2048	*30341	81889	417431	345782	590305	707417	840599	1621322	12687808
7	Investments in govt. obligations, Total	290232	-	-	-	-	-	*7027	*22609	*17888	*40606	4588	8	197506
8	Tax-exempt securities	*60727	-	-	-	-	-	-	-	*18156	*32997	-	-	9574
9	Other current assets	5118325	-	*2908	*49	*3550	*11677	73574	68539	124194	123679	140266	179538	4390352
10	Loans to stockholders	315463	-	*15854	-	*3237	*1451	19856	*5757	*9417	*746	7303	5010	246833
11	Mortgage and real estate loans	*14874	-	-	-	-	-	*1902	*6784	*299	*164	945	-	4781
12	Other investments	18811641	-	-	*659	*32175	*13062	89532	139273	204458	130322	183061	773377	17245723
13	Depreciable assets	92977975	-	*51379	*68002	425844	205722	2570596	1144789	2707310	2454714	2513778	5235422	75600419
14	Less: Accumulated depreciation	45973185	-	*23792	*22636	309178	135333	1676495	667128	1624342	1315892	1227996	2589415	36380978
15	Depletable assets	2572462	-	-	-	-	-	-	-	*860	-	947	184777	2385879
16	Less: Accumulated depletion	1153888	-	-	-	-	-	-	-	*647	-	345	166031	986865
17	Land	1580935	-	-	-	*20765	*2276	68190	28400	89389	68632	77143	107498	1118643
18	Intangible assets (Amortizable)	5130795	-	-	-	*3374	*5358	44291	20057	52621	115986	97369	523556	4268182
19	Less: Accumulated amortization	693004	-	-	-	*1256	*1835	*20654	*1653	21670	59975	30074	83289	472598
20	Other assets	11323831	-	*-266	*-312	*-2045	*7709	30070	89592	95624	104729	121386	345598	10531747
21	Total liabilities	135142047	-	*62747	*71084	289808	294139	2519584	1756279	3277343	3348951	3717689	7989608	111814814
22	Accounts payable	16482519	-	*14708	*1119	*39297	*114087	431783	282586	583280	437416	572769	911770	13093707
23	Mort, notes, and bonds under 1 yr	4920762	-	*27713	*12385	*33091	*27274	342395	186636	426698	524626	390371	518349	2431226
24	Other current liabilities	12670617	-	*31519	*4344	*19040	*6319	179813	100415	301671	309066	329752	571365	10817314
25	Loans from stockholders	2501019	-	*27275	*509	*18679	*51819	111499	36943	107078	*17219	36447	79842	2013710
26	Mort, notes, bonds, 1 yr or more	26825469	-	*3313	*534	*76211	*61601	450621	359035	478366	520036	768436	2059529	22047787
27	Other liabilities	30572859	-	*3845	*36343	*4019	*4223	50108	109101	301196	365944	407882	1681094	27609104
28	Net worth	41168801	-	*-45624	*15852	99471	28816	953365	681563	1079053	1174645	1212033	2167660	33801966
29	Capital stock	7085452	-	*8899	*4062	*39558	81472	202818	225073	215311	292492	218404	938826	4858537
30	Paid-in or capital surplus	33106465	-	*541	*956	*18897	*4488	274028	216479	394246	352647	660733	1623304	29560148
31	Retained earnings, appropriated	50460	-	-	-	-	-	*12252	-	*3968	-	-	4531	29708
32	Retained earnings, unappropriate	525783	-	*-49848	*6972	*30262	-56232	201865	116539	-6475	147483	102947	-424904	457174
33	Retained earnings (S Corp)	2125881	-	*-5177	*3889	*26664	-	407434	153737	509784	472044	299401	55586	202519
34	Less: Cost of treasury stock	1725241	-	*39	*27	*15909	*912	145032	*30264	37782	90021	69452	29683	1306120
35	Total receipts	134054472	878127	*105458	*154140	814202	896413	5790972	6183729	5584676	5674231	6517057	10096064	91359403
36	Business receipts	129848948	*868664	*94584	*131931	793916	891167	5731656	6150062	5540395	5472754	6461398	9971834	87740586
37	Interest	1280188	*1506	*233	*27	*892	*519	5281	6500	9410	7172	17881	45972	1184795
38	Interest on govt. obligations, State and local	8825	-	-	-	*544	-	-	*1422	*1097	*1357	301	1364	2740
39	Rents	523833	-	*10	-	*3527	*84	*4981	*2052	*1203	1474	4513	11357	494631
40	Royalties	204923	-	-	-	*29	-	-	*84	*434	*203	1936	12240	189997
41	Net S-T cap gain less net LT loss	5674	-	-	-	-	-	*61	*528	*15	-	1	71	4998
42	Net L-T cap gain less net ST loss	193708	*5045	-	-	-	*175	*3390	*2214	*371	*6191	7505	2979	165838
43	Net gain, noncapital assets	234248	*567	-	*21310	*209	*1323	14250	6559	7297	4712	6207	4822	166993
44	Dividends, domestic corporations	63194	86	-	-	*18	*277	*1811	*1541	*271	*35	1797	497	56862
45	Dividends, foreign corporations	242973	-	-	-	-	-	-	-	-	*449	566	9784	232174
46	Other receipts	1447959	*2260	*10631	*872	*15067	*2868	29542	12768	24183	179884	14952	35144	1119788
47	Total deductions	135079960	866731	*124190	*148399	814042	921789	5701994	6143262	5481462	5539804	6375419	10034806	92928063
48	Cost of sales and operations	102351094	*704469	*48481	*51827	511059	670751	4349140	5456263	4367244	4385941	5474754	7976768	68354398
49	Compensation of officers	1057546	*21598	*18447	*3065	*45587	*54625	217067	104320	122434	71061	41466	68983	288891
50	Repairs	2381855	*943	*1666	*5287	*8333	*3928	34786	6540	26894	41893	19572	94362	2137649
51	Bad debts	227444	*3880	-	*6853	*244	*2663	20500	10749	8279	6909	8084	27149	132133
52	Rent paid on business property	1002919	*2415	*3402	*13774	*5956	*9528	35881	15928	12007	19403	17487	51249	815889
53	Taxes paid	2546256	15158	*2983	*2713	28922	18431	149892	57210	99318	94905	79336	181964	1815423
54	Interest paid	3088207	*16530	*1700	*2394	*11158	6897	81456	42402	79071	80444	94398	184385	2487372
55	Contributions or gifts	44165	-	-	-	*196	*87	708	*324	790	1272	1652	3418	35718
56	Amortization	263120	*1150	-	-	*600	*310	9259	6984	11473	13840	8369	25097	186037
57	Depreciation	5224594	*16137	*4372	*8402	20588	16209	140014	78133	171912	161650	183153	283827	4140197
58	Depletion	325623	-	-	-	-	-	-	-	*50	-	1235	1023	323314
59	Advertising	246634	*877	*99	*316	*404	*2180	6408	4902	12660	8604	5719	16130	188333
60	Pension, prof sh, stock, annuity	1784804	*4046	-	-	*6266	*4154	27404	24082	26513	30825	29106	79897	1552511
61	Employee benefit programs	2928231	*16023	*3443	-	*19914	*4351	116024	41495	90168	97451	81969	193188	2264205
62	Net loss, noncapital assets	151378	422	19054	-	-	*41	*2181	*17	7053	*6044	3921	3709	108937
63	Other deductions	11456091	*63083	*20542	*53769	154814	127633	511273	293911	445596	519560	325199	843655	8097057
64	Total receipts less total deducts	-1025488	11396	*-18732	*5741	161	-25376	88977	40467	103214	134428	141638	61259	-1568661
65	Const taxable inc frm rel frn corps	156599	-	-	-	-	-	-	-	-	379	1018	624	154578
66	Net income (less deficit), total	-877714	11396	*-18732	*5741	-384	-25376	88977	39045	102117	133449	142356	60518	-1416823
67	Net income, total	3268392	*22583	*9356	*10446	*17337	*9843	198681	96587	208312	245638	242418	272664	1934528
68	Deficit, total	4146106	*11187	*28088	*4705	*17721	*35219	109703	57541	106194	112188	100062	212146	3351351
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-4379	*-4379	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	522018	*16246	*-5177	*10197	*-7905	-	120595	15944	133013	115802	94213	949	28141
72	Statutory special deductions, total	480762	*6063	*9356	*249	*8325	*1296	32176	*7849	14948	*5351	41878	45570	307702
73	Net operating loss deduction	397427	*6003	*9356	*249	*8312	*1102	*30907	*6841	*14758	*4877	40268	43456	231297
74	Dividends received deduction	83335	60	-	-	*12	*194	*1268	*1007	*190	*473	1610	2114	76405
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	2255770	-	-	-	*3559	*8547	42622	*38501	63901	122946	107839	226149	1641705
77	Income tax before credits, total	836122	-	-	-	*534	*1435	12894	14736	22579	44408	43031	84305	612201
78	Regular tax	779998	-	-	-	*534	*1435	12606	*13080	21674	41802	36808	78061	573999
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	23	-	-	-	-	-	-	-	-	-	-	-	23
81	Alternative minumum tax	51905	-	-	-	-	-	*288	*1656	*787	*2108	5966	5889	35210
82	Environmental tax	3464	-	-	-	-	-	-	-	*10	102	168	354	2831
83	Foreign tax credit	125099	-	-	-	-	-	-	-	-	*26	798	1127	123148
84	U.S. Possessions tax credit	18	-	-	-	-	-	-	-	18	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	119	-	-	-	-	-	-	-	-	-	-	119	-
87	General business credit	7680	-	-	-	-	-	*299	*331	*85	*117	437	2266	4146
88	Prior year minumum tax credit	29331	-	-	-	-	-	-	*313	*1445	*413	2099	3186	21874
89	Income tax after credits, total	673875	-	-	-	*534	*1435	12595	14092	21031	43851	39696	77607	463033

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	2694	*8	*596	*319	*541	*229	589	140	112	58	32	31	40
2 Total assets	64329774	-	*37950	*71084	*218558	*166804	1388262	934957	1626323	1950951	2341831	5062490	50530564
3 Cash	2413577	-	*11078	*10994	*12290	*10915	67936	112886	61402	107178	76091	245286	1697521
4 Notes and accounts receivable	11277848	-	*607	*12281	*44694	*47176	342763	193923	406839	420377	556475	917301	8335413
5 Less: Allowance for bad debts	252703	-	-	-	-	*586	*9335	*3177	6901	8794	9726	22642	191543
6 Inventories	9665151	-	*499	*2048	*26104	*43363	197730	136011	229232	416315	550406	1068829	6994615
7 Investments in govt. obligations, Total	220361	-	-	-	-	-	-	*8721	*17888	*26016	4588	8	163140
8 Tax-exempt securities	*47617	-	-	-	-	-	-	-	*5173	*32870	-	-	9574
9 Other current assets	2616124	-	*2908	*49	*2265	*6320	47778	42838	68925	52423	64301	132584	2195732
10 Loans to stockholders	134934	-	*15854	-	*394	-	*16067	*49	*3332	*46	6743	-	92449
11 Mortgage and real estate loans	*13946	-	-	-	-	-	*1141	*6784	*299	-	945	-	4777
12 Other investments	5812920	-	-	*659	*29822	*11567	37395	*59642	76637	86559	143543	438354	4928743
13 Depreciable assets	46857122	-	*28143	*68002	*293033	*106967	1548724	729826	1408041	1460277	1695286	3597902	35920923
14 Less: Accumulated depreciation	23976911	-	*20875	*22636	*210135	*70539	948393	409875	751222	772990	917232	1758705	18094308
15 Depletable assets	262287	-	-	-	-	-	-	-	*706	-	947	184777	75857
16 Less: Accumulated depletion	200444	-	-	-	-	-	-	-	*647	-	345	166031	33421
17 Land	758786	-	-	-	*20020	*585	43758	*7081	46279	48014	49994	68711	474343
18 Intangible assets (Amortizable)	3440471	-	-	-	*3374	*5358	*37398	*16096	26131	50281	62465	208777	3030590
19 Less: Accumulated amortization	160283	-	-	-	*1256	*1835	*16966	*1570	12512	14697	18283	24488	68675
20 Other assets	5398971	-	*-266	*-312	*-2045	*7514	22266	*35723	46720	47079	75631	171826	4994836
21 Total liabilities	64329774	-	*37950	*71084	*218558	*166804	1388262	934957	1626323	1950951	2341831	5062490	50530564
22 Accounts payable	8225320	-	*14670	*1119	*32929	*78169	203744	168416	297820	236464	335759	599957	6256272
23 Mort, notes, and bonds under 1 yr	2373178	-	*22750	*12385	*30162	*12140	238594	121856	200097	301115	202651	441383	790047
24 Other current liabilities	7089140	-	*31358	*4344	*11070	*4836	102045	55091	183665	157989	247548	391207	5899986
25 Loans from stockholders	354301	-	*2461	*509	*18323	*21763	66679	*11321	*42023	*5229	34512	57856	93624
26 Mort, notes, bonds, 1 yr or more	13055531	-	*3313	*534	*42326	*51018	316966	193779	275218	236619	392971	1156796	10385990
27 Other liabilities	17469806	-	*3845	*36343	*4512	*4223	26058	*73581	216502	237457	356730	1299857	15210698
28 Net worth	15762498	-	*-40447	*15852	*79234	*-5345	434176	310913	410999	776077	771658	1115435	11893947
29 Capital stock	3695469	-	*8899	*4062	*31355	*81043	88036	140208	121037	254864	135341	791281	2039343
30 Paid-in or capital surplus	16083073	-	*541	*956	*18680	*3974	181942	99269	280033	232125	582999	906802	13775754
31 Retained earnings, appropriated	*25951	-	-	-	-	-	*3818	-	-	-	-	2797	19336
32 Retained earnings, unappropriate	-4069635	-	*-49848	*6972	*3382	*-89470	39575	3361	-213559	58945	-58243	-560198	-3210552
33 Retained earnings (S Corp)	942395	-	-	*3889	*26664	-	*144908	*79300	241708	295163	150762	-	-
34 Less: Cost of treasury stock	914755	-	*39	*27	*847	*892	*24103	*11227	*18220	*65020	39200	25247	729935
35 Total receipts	68993068	*199422	*85638	*154140	*619977	*391506	2808343	1309557	2367669	3454525	3730347	6221263	47650681
36 Business receipts	67076767	198291	*74765	*131931	*600238	*389317	2774917	1290310	2355425	3417445	3679226	6144065	46020839
37 Interest	737265	-0	*233	*27	*345	*223	1826	*3561	2929	2298	12479	27241	686102
38 Interest on govt. obligations, State and local	6216	-	-	-	*544	-	-	*1344	*274	*1066	137	844	2006
39 Rents	70519	-	*10	-	*3527	-	*4177	*1981	*574	*560	4077	9482	46130
40 Royalties	71583	-	-	-	*29	-	-	-	*10	*203	1928	11109	58304
41 Net S-T cap gain less net LT loss	*4769	-	-	-	-	-	*61	-	-	-	-	71	4637
42 Net L-T cap gain less net ST loss	84858	-	-	-	-	-	*1664	*1020	*159	*5788	6161	2063	68002
43 Net gain, noncapital assets	78393	-	-	*21310	*209	-	3256	*3081	*2418	4013	4532	4476	35098
44 Dividends, domestic corporations	25676	86	-	-	*18	*277	*1382	-	*90	*-0	1205	361	22258
45 Dividends, foreign corporations	48212	-	-	-	-	-	-	-	-	*449	438	8692	38633
46 Other receipts	788810	*1045	*10631	*872	*15067	*1690	21062	*8261	5791	22702	20162	12857	668672
47 Total deductions	69371025	*209317	*99194	*148399	*626217	*405578	2804190	1269857	2336521	3321256	3640831	6225443	48284223
48 Cost of sales and operations	51021525	132297	*37321	*51827	*394700	*280245	2051228	935312	1786729	2751985	3062865	4851371	34685646
49 Compensation of officers	549151	15268	*18323	*3065	*37485	*27080	124353	29346	46380	38134	28910	45627	135180
50 Repairs	1754991	*489	*440	*5287	*7460	*2154	16672	*2146	10883	6738	11192	88219	1603312
51 Bad debts	131351	70	-	*6853	*237	*1566	7162	*2053	3703	5306	5997	20091	78314
52 Rent paid on business property	677106	1292	*3402	*13774	*3802	*4709	26789	6871	6460	11157	12331	40029	546490
53 Taxes paid	1387257	*4747	*2684	*2713	*20832	*9729	81512	34074	52014	54364	53490	121751	949348
54 Interest paid	1577181	4845	*878	*2394	*7497	*3361	55930	28539	41975	34678	58138	113223	1225724
55 Contributions or gifts	15757	-	-	-	-	*87	*294	*238	*185	*890	1172	2039	10852
56 Amortization	119671	713	-	-	*600	*303	5455	*6488	10853	5442	4606	11832	73379
57 Depreciation	2687493	4040	*1455	*8402	*13118	*7723	82589	49838	102400	97180	98293	189851	2032605
58 Depletion	80086	-	-	-	-	-	-	-	*50	-	1235	978	77822
59 Advertising	79286	273	*99	*316	*373	*887	2999	*1666	3752	5189	3631	8943	51159
60 Pension, prof sh, stock, annuity	1390565	3814	-	-	*2085	*4154	11049	*19505	14178	22931	21424	62553	1228872
61 Employee benefit programs	1955583	8144	*3443	-	*11121	*3274	74440	23972	40336	54472	64418	132329	1539633
62 Net loss, noncapital assets	72969	422	19054	-	-	*41	*371	*17	*2297	*1014	1699	2786	45270
63 Other deductions	5871054	*32905	*12096	*53769	*126908	*60264	263345	129791	214328	231776	211431	533823	4000618
64 Total receipts less total deducts	-377958	*-9895	*-13556	*5741	*-6240	*-14071	4154	39700	31148	133269	89516	-4181	-633542
65 Const taxable inc frm rel frn corps	16498	-	-	-	-	-	-	-	-	379	1018	624	14477
66 Net income (less deficit), total	-367676	*-9895	*-13556	*5741	*-6785	*-14071	4154	38356	30874	132582	90397	-4401	-621072
67 Net income, total	1728119	-	*9356	*10446	*10590	*7295	80329	*67151	99804	193320	144633	157258	947937
68 Deficit, total	2095795	*9895	*22911	*4705	*17375	*21367	76175	*28794	68930	60739	54237	161659	1569008
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3490	*-3490	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	285294	-	-	*10197	*-7905	-	*46271	*29376	77130	98797	31429	-	-
72 Statutory special deductions, total	249913	60	*9356	*249	*5137	*1296	*16206	*4748	*2552	*3740	32896	39613	134060
73 Net operating loss deduction	209450	-	*9356	*249	*5124	*1102	*15238	*4748	*2489	*3291	31876	38055	97921
74 Dividends received deduction	40462	60	-	-	*12	*194	*968	-	*63	*449	1019	1558	36138
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1180570	-	-	-	-	*6000	*16148	*23471	*18858	89245	81692	117649	827507
77 Income tax before credits, total	440573	-	-	-	-	*999	*4934	*8748	6848	31986	32150	45807	309102
78 Regular tax	408090	-	-	-	-	*999	*4763	*7980	*6369	30343	27892	40556	289188
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	30098	-	-	-	-	-	*171	*768	*368	*1162	4114	5036	18479
82 Environmental tax	1859	-	-	-	-	-	-	-	*3	85	122	215	1434
83 Foreign tax credit	8601	-	-	-	-	-	-	-	-	*26	798	1082	6694
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	119	-	-	-	-	-	-	-	-	-	-	119	-
87 General business credit	2254	-	-	-	-	-	-	*272	-	*47	388	477	1070
88 Prior year minumum tax credit	6663	-	-	-	-	-	-	*182	*614	*305	1084	1437	3041
89 Income tax after credits, total	422936	-	-	-	-	*999	*4934	*8293	6234	31608	29880	42691	298297

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3380
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1757	*326	*248	-	*178	*164	515	112	103	41	19	19	32
2 Total assets	70812272	-	*24797	-	*71250	*127335	1131322	821322	1651019	1398000	1375859	2927118	61284250
3 Cash	1449931	-	*1440	-	*9013	*5870	143891	43504	103647	66934	22705	117554	935372
4 Notes and accounts receivable	12748058	-	*1092	-	*17535	*39471	350105	211016	457530	364311	349026	603906	10354067
5 Less: Allowance for bad debts	199241	-	-	-	*529	*683	*1098	*4671	9036	5179	5853	9167	163024
6 Inventories	7662239	-	*1948	-	*4237	*38527	219702	209770	361074	291103	290193	552492	5693194
7 Investments in govt. obligations, Total	69871	-	-	-	-	-	*7027	*13888	-	*14591	-	-	34366
8 Tax-exempt securities	*13111	-	-	-	-	-	-	-	*12983	*128	-	-	-
9 Other current assets	2502201	-	-	-	*1285	*5357	25796	25701	55269	71256	75965	46954	2194620
10 Loans to stockholders	180529	-	-	-	*2843	*1451	*3789	*5708	*6084	*699	560	5010	154384
11 Mortgage and real estate loans	*928	-	-	-	-	-	*761	-	-	*164	-	-	3
12 Other investments	12998722	-	-	-	*2353	*1496	52137	79631	127821	43763	39517	335023	12316981
13 Depreciable assets	46120853	-	*23235	-	*132811	*98755	1021873	414963	1299270	994438	818492	1637520	39679496
14 Less: Accumulated depreciation	21996275	-	*2918	-	*99042	*64794	728102	257253	873120	542902	310764	830710	18286669
15 Depletable assets	2310176	-	-	-	-	-	-	-	*153	-	-	-	2310022
16 Less: Accumulated depletion	953444	-	-	-	-	-	-	-	-	-	-	-	953444
17 Land	822149	-	-	-	*745	*1691	24432	21318	43109	20618	27149	38787	644300
18 Intangible assets (Amortizable)	1690324	-	-	-	-	-	*6894	*3961	*26490	*65706	34904	314779	1237592
19 Less: Accumulated amortization	532721	-	-	-	-	-	*3688	*83	*9158	*45278	11791	58800	403923
20 Other assets	5924860	-	-	-	-	*195	7804	*53869	48903	57650	45755	173772	5536912
21 Total liabilities	70812272	-	*24797	-	*71250	*127335	1131322	821322	1651019	1398000	1375859	2927118	61284250
22 Accounts payable	8257199	-	*38	-	*6368	*35918	228038	114169	285460	200951	237009	311813	6837435
23 Mort, notes, and bonds under 1 yr	2547584	-	*4963	-	*2929	*15133	103802	*64780	226601	223511	187720	76966	1641178
24 Other current liabilities	5581478	-	*160	-	*7970	*1483	77768	45324	118006	151077	82204	180158	4917329
25 Loans from stockholders	2146718	-	*24814	-	*356	*30056	*44820	*25622	*65055	*11990	1935	21986	1920085
26 Mort, notes, bonds, 1 yr or more	13769938	-	-	-	*33885	*10583	133655	165256	203148	283416	375465	902733	11661797
27 Other liabilities	13103052	-	-	-	*-494	-	*24050	*35520	84694	128487	51152	381237	12398406
28 Net worth	25406303	-	*-5177	-	*20237	*34161	519189	370650	668054	398568	440375	1052225	21908020
29 Capital stock	3389983	-	-	-	*8202	*429	114783	84865	94274	37628	83063	147545	2819194
30 Paid-in or capital surplus	17023392	-	-	-	*217	*514	92085	*117209	114213	120523	77734	716502	15784394
31 Retained earnings, appropriated	*24509	-	-	-	-	-	*8435	-	*3968	-	-	1735	10372
32 Retained earnings, unappropriate	4595418	-	-	-	*26880	*33238	162290	*113177	207084	88538	161190	135294	3667726
33 Retained earnings (S Corp)	1183486	-	*-5177	-	-	-	262526	*74436	*268076	*176881	148638	55586	202519
34 Less: Cost of treasury stock	810486	-	-	-	*15062	*20	120929	*19038	*19561	*25002	30251	4436	576186
35 Total receipts	65061404	*678705	*19820	-	*194225	*504906	2982629	4874171	3217007	2219707	2786711	3874802	43708722
36 Business receipts	62772180	*670372	*19820	-	*193678	*501851	2956739	4859752	3184970	2055309	2782172	3827769	41719747
37 Interest	542923	*1506	-	-	*548	*296	3455	*2940	6481	4873	5401	18731	498692
38 Interest on govt. obligations, State and local	2609	-	-	-	-	-	-	*78	*823	*291	163	520	734
39 Rents	453314	-	-	-	-	*84	*805	*70	*629	*914	436	1875	448500
40 Royalties	133340	-	-	-	-	-	-	*84	*424	-	8	1132	131693
41 Net S-T cap gain less net LT loss	*905	-	-	-	-	-	-	*528	*15	-	1	-	361
42 Net L-T cap gain less net ST loss	108850	*5045	-	-	-	*175	*1725	*1194	*212	*403	1344	915	97836
43 Net gain, noncapital assets	155855	*567	-	-	-	*1323	*10994	*3478	4879	*699	1675	345	131895
44 Dividends, domestic corporations	37518	-	-	-	-	-	*429	*1541	*181	*35	591	136	34605
45 Dividends, foreign corporations	194760	-	-	-	-	-	-	-	-	-	128	1091	193541
46 Other receipts	659149	*1216	-	-	-	*1178	8480	4507	18392	157182	-5210	22287	451117
47 Total deductions	65708935	*657414	*24997	-	*187825	*516211	2897805	4873405	3144941	2218548	2734588	3809362	44643840
48 Cost of sales and operations	51329569	*572172	*11160	-	*116360	*390506	2297911	4520950	2580515	1633956	2411889	3125397	33668752
49 Compensation of officers	508395	*6330	*124	-	*8103	*27546	92714	74974	76055	32926	12556	23357	153712
50 Repairs	626864	*455	*1227	-	*873	*1774	18115	*4394	16011	35155	8380	6143	534337
51 Bad debts	96092	*3810	-	-	*7	*1098	*13338	*8696	4576	1603	2088	7058	53819
52 Rent paid on business property	325813	*1123	-	-	*2154	*4819	9092	*9057	5547	8246	5157	11220	269399
53 Taxes paid	1158999	*10411	*299	-	*8090	*8702	68380	23136	47304	40542	25846	60213	866075
54 Interest paid	1511025	*11685	*822	-	*3661	*3536	25525	13863	37096	45766	36260	71162	1261647
55 Contributions or gifts	28408	-	-	-	*196	-	*414	*85	605	*382	480	1380	24866
56 Amortization	143448	*437	-	-	-	*6	3804	*496	619	8398	3763	13265	112658
57 Depreciation	2537101	*12096	*2918	-	*7470	*8486	57425	28295	69513	64471	84860	93976	2107592
58 Depletion	245537	-	-	-	-	-	-	-	-	-	-	45	245492
59 Advertising	167348	*605	-	-	*31	*1293	3409	3236	8908	3415	2088	7187	137174
60 Pension, prof sh, stock, annuity	394239	*232	-	-	*4182	-	16355	*4577	12335	7894	7682	17344	323639
61 Employee benefit programs	972649	*7879	-	-	*8793	*1077	41584	17523	49832	42979	17550	60859	724572
62 Net loss, noncapital assets	78409	-	-	-	-	-	*1811	-	*4756	*5030	2222	923	63667
63 Other deductions	5585037	*30178	*8447	-	*27905	*67368	247928	164120	231268	287784	113768	309832	4096439
64 Total receipts less total deducts	-647530	*21291	*-5177	-	*6401	*-11305	84824	767	72066	1159	52122	65439	-935119
65 Const taxable inc frm rel frn corps	140102	-	-	-	-	-	-	-	-	-	-	-	140102
66 Net income (less deficit), total	-510038	*21291	*-5177	-	*6401	*-11305	84824	689	71243	868	51959	64920	-795751
67 Net income, total	1540273	*22583	-	-	*6746	*2548	118352	*29436	108507	52317	97784	115407	986591
68 Deficit, total	2050311	*1292	*5177	-	*346	*13852	*33528	*28747	*37264	*51450	45825	50487	1782342
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-890	*-890	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	236724	*16246	*-5177	-	-	-	74324	*-13432	*55883	*17006	62784	949	28141
72 Statutory special deductions, total	230849	*6003	-	-	*3188	-	*15969	*3100	*12396	*1611	8982	5957	173642
73 Net operating loss deduction	187977	*6003	-	-	*3188	-	*15669	*2093	*12270	*1586	8392	5401	133375
74 Dividends received deduction	42872	-	-	-	-	-	*300	*1007	*127	*25	590	556	40267
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1075199	-	-	-	*3559	*2548	*26473	*15030	45043	*33701	26147	108500	814198
77 Income tax before credits, total	395549	-	-	-	*534	*437	7960	*5988	15731	12421	10881	38498	303099
78 Regular tax	371908	-	-	-	*534	*437	*7842	*5100	15305	*11458	8916	37506	284810
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	23	-	-	-	-	-	-	-	-	-	-	-	23
81 Alternative minumum tax	21807	-	-	-	-	-	*118	*888	*419	*946	1852	854	16731
82 Environmental tax	1605	-	-	-	-	-	-	-	*7	*17	46	139	1397
83 Foreign tax credit	116498	-	-	-	-	-	-	-	-	-	-	45	116454
84 U.S. Possessions tax credit	18	-	-	-	-	-	-	-	18	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5427	-	-	-	-	-	*299	*59	*85	*70	50	1789	3076
88 Prior year minumum tax credit	22667	-	-	-	-	-	-	*131	*831	*108	1015	1749	18833
89 Income tax after credits, total	250939	-	-	-	*534	*437	7661	*5799	14797	12243	9816	34916	164736

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products

MAJOR GROUP 23
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	45403	1228	14150	7322	7122	5993	7196	1119	718	262	163	80	49
2 Total assets	134668225	-	486884	1200220	2601685	4278221	15131983	7494815	11238002	9049300	11468755	12141592	59576766
3 Cash	6066163	-	66424	186048	333072	630647	1387620	547842	620690	492031	452318	451590	897881
4 Notes and accounts receivable	28248191	-	129418	324060	766244	1277272	4193625	2062240	2921811	2187355	2495601	2715488	9175076
5 Less: Allowance for bad debts	494807	-	-	*1419	2681	4572	39636	30282	55809	41886	69711	64597	184213
6 Inventories	22345382	-	76869	183917	435139	753286	3558241	1555697	2660171	2003825	2375131	2228302	6514805
7 Investments in govt. obligations, Total	418715	-	*3780	*179	-	*279	*8955	*72428	62544	*34175	6780	165227	64367
8 Tax-exempt securities	361082	-	-	*4077	*40	*9370	*37458	*47554	*60229	*36314	53804	100554	11682
9 Other current assets	4427063	-	20199	18297	44186	109626	447218	248763	424329	356403	530100	600056	1627885
10 Loans to stockholders	926518	-	15090	*29959	43425	54781	142526	55016	22145	52454	11615	19915	479592
11 Mortgage and real estate loans	132414	-	-	*13116	*7984	*6040	*15740	*16461	*46747	*4370	19080	524	2351
12 Other investments	20404692	-	*37	*23288	38389	83546	648143	367518	647620	477919	909472	1221563	15987196
13 Depreciable assets	73623426	-	742895	1178389	2398049	3694517	11462013	5454640	7949286	5779451	6921795	5970181	22072210
14 Less: Accumulated depreciation	40608241	-	598032	816516	1608874	2502767	7457784	3226717	4685655	3014113	3555807	2868546	10273429
15 Depletable assets	69876	-	*256	*12382	*1674	*14738	*75	*657	*30364	*32	571	-	9126
16 Less: Accumulated depletion	29210	-	*34	*619	*396	*10849	-	*542	*12362	-	427	-	3981
17 Land	1858553	-	*8915	*13087	36908	69581	289856	148360	186582	152968	231341	204125	516831
18 Intangible assets (Amortizable)	8782570	-	19537	17666	106666	48457	275550	103707	245522	375348	803153	962727	5824235
19 Less: Accumulated amortization	1271743	-	11456	8837	52380	13125	96660	40009	109465	101138	173022	254655	410996
20 Other assets	9407579	-	12985	23146	54240	57394	259043	111480	223253	253792	456962	689138	7266147
21 Total liabilities	134668225	-	486884	1200220	2601685	4278221	15131983	7494815	11238002	9049300	11468755	12141592	59576766
22 Accounts payable	15329911	-	124437	171087	394439	608495	2310650	1172130	1465674	1203825	1277448	1248869	5352857
23 Mort, notes, and bonds under 1 yr	9779877	-	124411	96429	314176	292650	1720815	873828	1377311	963497	911311	855624	2249826
24 Other current liabilities	11301537	-	99837	86895	173372	283140	1460770	595213	1012209	707494	1083468	1640080	4159058
25 Loans from stockholders	3638360	-	358687	279230	345133	358982	892553	158022	121126	102501	163685	56769	801671
26 Mort, notes, bonds, 1 yr or more	27391996	-	111075	256070	547663	831864	2491815	1101379	1823568	1897772	3228841	2725020	12376930
27 Other liabilities	11690066	-	*20412	15100	15386	34087	231288	149391	324629	563335	925682	1351258	8059497
28 Net worth	55536479	-	-351976	295409	811517	1869003	6024092	3444851	5113485	3610877	3878321	4263973	26576928
29 Capital stock	7630603	-	95670	115336	164635	210872	915562	435057	700072	688169	749692	673432	2882108
30 Paid-in or capital surplus	23320000	-	73227	36301	144567	106065	1324879	470512	662906	931916	1737581	2045688	15786357
31 Retained earnings, appropriated	111970	-	-	-	*7	*2789	*37983	*6237	*18299	*3236	1180	39606	2633
32 Retained earnings, unappropriate	19522342	-	-147814	228485	551706	1239955	2285029	956972	2040521	995904	708010	1161324	9502250
33 Retained earnings (S Corp)	8573116	-	-288867	-62740	54128	496034	2088468	1718415	1855424	1150782	800292	638349	122829
34 Less: Cost of treasury stock	3621552	-	*84192	*21973	103526	186712	627828	142343	163738	159131	118435	294426	1719249
35 Total receipts	186466121	2316168	2279063	3508785	6738924	9678394	31387197	14528009	20019086	14472223	17095318	15274571	49168383
36 Business receipts	182267601	2151948	2255035	3484030	6653175	9600012	31106854	14422352	19780369	14294369	16751241	14943268	46824947
37 Interest	880757	6744	2047	8858	8247	12323	29273	14224	29790	19834	71187	74067	604162
38 Interest on govt. obligations, State and local	32792	*20	-	*284	*11	*1315	2950	2208	4166	3595	4438	9688	4117
39 Rents	214668	*145	-	*1982	4345	*1434	14836	2608	15461	7107	13870	9692	143188
40 Royalties	429509	*265	-	-	-	-	*4735	*807	6730	6655	12751	12768	384798
41 Net S-T cap gain less net LT loss	20862	14135	-	*25	-	*259	*29	-	*1331	*28	997	3846	212
42 Net L-T cap gain less net ST loss	245253	*15364	-	*1114	7339	5764	21441	1418	19171	5897	36510	41103	90133
43 Net gain, noncapital assets	237635	56589	*9162	*1430	32871	6080	30428	12279	9930	9266	19374	15336	34890
44 Dividends, domestic corporations	244566	*287	-	*221	*178	*833	5047	807	13509	4713	9339	2258	207373
45 Dividends, foreign corporations	381754	4067	-	-	-	-	-	*573	*16488	12971	11217	16311	320126
46 Other receipts	1510724	66604	12818	10839	32757	50373	171604	70734	122141	107789	164394	146233	554437
47 Total deductions	179645792	2300144	2348396	3460673	6618739	9440079	30429225	14075285	19099721	13745058	16493135	14791098	46844239
48 Cost of sales and operations	128244086	1650438	1180299	2141674	3995317	6382729	21550002	10557320	14465106	10554223	12413155	10727475	32626349
49 Compensation of officers	5262318	62052	266187	274588	603610	672013	1650286	503570	474018	224891	187935	137961	205207
50 Repairs	893012	2997	18070	36955	39980	51604	129666	62866	79846	41763	72715	85580	270970
51 Bad debts	425745	37171	*2504	6473	16176	18892	80901	39279	38814	21729	32526	43126	88154
52 Rent paid on business property	1532605	13753	99049	96827	139725	145305	279065	84860	94931	58082	91674	93834	335501
53 Taxes paid	4437539	69039	119701	113958	242440	317666	903386	357856	474247	297804	328280	307918	905244
54 Interest paid	3472060	73300	25658	37501	88890	106896	380691	173420	251500	235266	354089	349440	1395409
55 Contributions or gifts	64599	*880	*171	532	1691	2378	7535	3307	6553	3733	7062	5428	25329
56 Amortization	430878	7120	3708	3262	17309	9671	34214	17751	24729	43005	67747	44875	157485
57 Depreciation	5105070	54325	57374	133203	218654	284787	795989	324554	511108	416323	473934	427657	1407160
58 Depletion	5553	-	-	-	-	-	-	*107	*3717	*33	109	-	1587
59 Advertising	1588431	6554	17389	10469	23440	35744	169024	55179	113098	70330	110529	125088	851585
60 Pension, prof sh, stock, annuity	1098440	*6486	-	26280	41484	51024	158900	92287	121976	82017	106502	68500	342982
61 Employee benefit programs	3522222	63861	14113	42796	112529	141420	548588	252900	382506	235423	289820	297164	1141101
62 Net loss, noncapital assets	117142	*6487	*265	*4296	*1022	16270	7389	3055	4894	2817	12524	30746	27374
63 Other deductions	23446094	245680	543909	531859	1076472	1203680	3733589	1546974	2052677	1457616	1944533	2046304	7062800
64 Total receipts less total deducts	6820328	16024	-69334	48111	120185	238315	957972	452724	919365	727165	602183	483473	2324144
65 Const taxable inc frm rel frn corps	437277	-	-	-	-	-	-	*87	*4708	*5454	2810	28065	396154
66 Net income (less deficit), total	7224814	16004	-69334	47828	120174	237000	955023	450604	919907	729023	600555	501850	2716180
67 Net income, total	9394366	135219	77316	139003	260756	383124	1297830	599934	1087658	847917	780378	741808	3043424
68 Deficit, total	2169552	119215	146649	91175	140582	146124	342808	149330	167751	118894	179823	239958	327244
69 Net income (less def), Form 1120-A	93	-	*2384	*-1272	*-1019	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*22500	*22500	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2096497	*9177	-27052	40100	67505	182729	533250	292377	436232	343575	126079	85394	7130
72 Statutory special deductions, total	1050870	*61317	13313	43581	36837	14699	120851	28591	106271	52620	75363	84764	412664
73 Net operating loss deduction	765135	*57250	13313	43439	36706	14116	118992	27525	87503	45136	61380	76256	183519
74 Dividends received deduction	285736	*4067	-	*142	*131	*583	1859	1066	18768	7485	13983	8507	229144
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5848462	*43331	9463	43683	103291	154816	522243	258481	508230	451476	560479	564236	2628734
77 Income tax before credits, total	2013037	15941	1419	7299	18272	35765	159888	91848	181815	156887	196414	203101	944389
78 Regular tax	1952594	*14833	1419	6791	18266	34385	157307	87146	172959	152937	191500	195356	919694
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
80 Recapture of investment credit	*266	-	-	-	-	-	-	-	-	*257	-	-	9
81 Alternative minumum tax	53362	*996	-	*507	*6	*1380	2487	4516	8478	3596	4269	6508	20619
82 Environmental tax	5969	*61	-	-	-	-	*2	*8	260	385	643	776	3836
83 Foreign tax credit	281899	-	-	-	-	-	-	*7	*5096	5954	4041	14178	252624
84 U.S. Possessions tax credit	5586	134	-	-	-	484	15	2439	2514	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
87 General business credit	22665	*69	*126	*202	*321	*1120	2704	*621	1873	3180	2285	2768	7395
88 Prior year minumum tax credit	24643	-	-	-	*1350	*74	2302	*2821	3510	*3471	1706	8218	1191
89 Income tax after credits, total	1678243	15739	1294	7096	16601	34087	154867	85961	168820	144282	188382	177936	683179

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	188	-	-	-	-	*87	*75	-	*16	*4	4	**	3
2 Total assets	6330001	-	-	-	-	*66983	*118479	-	*245698	*112091	451812	**	5334937
3 Cash	77528	-	-	-	-	*109	*9731	-	*15373	*2546	26553	**	23217
4 Notes and accounts receivable	823643	-	-	-	-	*2626	*13960	-	*70123	*35711	86171	**	615052
5 Less: Allowance for bad debts	14175	-	-	-	-	-	-	-	*2740	*436	2514	**	8485
6 Inventories	1009733	-	-	-	-	*49	*26546	-	*46917	*19488	69748	**	846985
7 Investments in govt. obligations, Total	5265	-	-	-	-	-	-	-	5265	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	128346	-	-	-	-	*100	*6367	-	*8819	*6759	8683	**	97617
10 Loans to stockholders	*6037	-	-	-	-	*5642	*94	-	*301	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*877917	-	-	-	-	-	*6678	-	6982	*51	16304	**	847903
13 Depreciable assets	3750121	-	-	-	-	*77094	*82208	-	*248826	*90890	260985	**	2990118
14 Less: Accumulated depreciation	1575234	-	-	-	-	*26194	*38045	-	*157422	*46877	76510	**	1230186
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	89763	-	-	-	-	-	*6337	-	*6905	*3164	3262	**	70095
18 Intangible assets (Amortizable)	1079076	-	-	-	-	*50	*191	-	303	-	59395	**	1019137
19 Less: Accumulated amortization	*18960	-	-	-	-	*50	*43	-	303	-	12823	**	5741
20 Other assets	90941	-	-	-	-	*7558	*4456	-	*-3654	*794	12560	**	69226
21 Total liabilities	6330001	-	-	-	-	*66983	*118479	-	*245698	*112091	451812	**	5334937
22 Accounts payable	967561	-	-	-	-	*3384	*19458	-	*48449	*13071	46281	**	836918
23 Mort, notes, and bonds under 1 yr	442439	-	-	-	-	*5980	*34856	-	*27387	*22126	18360	**	333730
24 Other current liabilities	370965	-	-	-	-	*556	*9051	-	*19361	*8513	45848	**	287637
25 Loans from stockholders	*38062	-	-	-	-	*23417	*6468	-	*8176	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	2012646	-	-	-	-	*34747	*9476	-	*12420	*15514	198688	**	1741801
27 Other liabilities	343001	-	-	-	-	*2048	*1849	-	*7577	*8433	21006	**	302087
28 Net worth	2155327	-	-	-	-	*-3148	*37321	-	*122326	*44435	121630	**	1832763
29 Capital stock	876604	-	-	-	-	*1080	*953	-	*4783	*4474	20276	**	845038
30 Paid-in or capital surplus	290326	-	-	-	-	-	*10258	-	*25009	*3996	22168	**	228895
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1127976	-	-	-	-	*1951	*50209	-	*63619	-	79312	**	932886
33 Retained earnings (S Corp)	*35540	-	-	-	-	*-6179	*-23163	-	*28917	*35965	-	-	-
34 Less: Cost of treasury stock	*175119	-	-	-	-	-	*937	-	-	-	126	**	174056
35 Total receipts	7332920	-	-	-	-	*28709	*204822	-	*510366	*249157	612916	**	5726950
36 Business receipts	7068173	-	-	-	-	*27074	*190407	-	*508081	*248265	598594	**	5495752
37 Interest	22390	-	-	-	-	-	*844	-	1052	-	973	**	19521
38 Interest on govt. obligations, State and local	291	-	-	-	-	-	-	-	-	-	291	**	-
39 Rents	1466	-	-	-	-	-	-	-	-	-	109	**	1358
40 Royalties	48356	-	-	-	-	-	-	-	-	-	14	**	48342
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*20755	-	-	-	-	*281	*833	-	*1	-	1850	**	17791
43 Net gain, noncapital assets	*23329	-	-	-	-	*1355	*10794	-	*91	-	353	**	10736
44 Dividends, domestic corporations	*4708	-	-	-	-	-	*68	-	-	-	142	**	4497
45 Dividends, foreign corporations	27231	-	-	-	-	-	-	-	-	-	777	**	26454
46 Other receipts	116222	-	-	-	-	-	*1876	-	*1141	*892	9813	**	102500
47 Total deductions	7297576	-	-	-	-	*33167	*201184	-	*499505	*243830	575691	**	5744199
48 Cost of sales and operations	5201181	-	-	-	-	*15543	*134852	-	*407581	*206077	458496	**	3978631
49 Compensation of officers	38959	-	-	-	-	-	*10780	-	*4523	*6658	4627	**	12370
50 Repairs	36137	-	-	-	-	*93	*2518	-	*1448	-	738	**	31339
51 Bad debts	3316	-	-	-	-	-	-	-	*2068	*285	430	**	533
52 Rent paid on business property	65492	-	-	-	-	*1663	*428	-	*2189	*161	1723	**	59327
53 Taxes paid	128594	-	-	-	-	*1476	*5195	-	*6206	*2162	8509	**	105046
54 Interest paid	175937	-	-	-	-	*1757	*3526	-	*3749	*2370	12223	**	152314
55 Contributions or gifts	1333	-	-	-	-	-	*247	-	6	-	35	**	1045
56 Amortization	51114	-	-	-	-	*20	*5	-	*1	*27	7924	**	43137
57 Depreciation	270610	-	-	-	-	*4200	*8865	-	*13516	*8531	18343	**	217154
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	6526	-	-	-	-	*2	*1539	-	*1681	*99	2395	**	811
60 Pension, prof sh, stock, annuity	67169	-	-	-	-	-	*537	-	*1496	*739	4734	**	59663
61 Employee benefit programs	97998	-	-	-	-	-	*1326	-	*4602	*768	6383	**	84919
62 Net loss, noncapital assets	*2590	-	-	-	-	-	*3	-	*225	-	4	-	2358
63 Other deductions	1150620	-	-	-	-	*8413	*31361	-	*50215	*15953	49126	**	995553
64 Total receipts less total deducts	35344	-	-	-	-	*-4458	*3638	-	*10861	*5327	37225	**	-17249
65 Const taxable inc frm rel frn corps	11221	-	-	-	-	-	-	-	-	-	381	**	10840
66 Net income (less deficit), total	46273	-	-	-	-	*-4458	*3638	-	*10861	*5327	37314	**	-6409
67 Net income, total	105231	-	-	-	-	*1721	*19223	-	*18377	*5327	37314	**	23268
68 Deficit, total	*58957	-	-	-	-	*6179	*15585	-	*7516	-	-	-	29677
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*-9300	-	-	-	-	*-6179	*-13997	-	*5549	*5327	-	-	-
72 Statutory special deductions, total	*28687	-	-	-	-	*1204	*9055	-	-	-	1504	**	16924
73 Net operating loss deduction	*19454	-	-	-	-	*1204	*9008	-	-	-	1200	-	8042
74 Dividends received deduction	*9234	-	-	-	-	-	*47	-	-	-	305	**	8881
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	65878	-	-	-	-	*517	*10168	-	*9332	-	35810	**	10051
77 Income tax before credits, total	29364	-	-	-	-	*78	*3498	-	*3226	-	12441	**	10121
78 Regular tax	22433	-	-	-	-	*78	*3316	-	*3222	-	12400	**	3417
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*6829	-	-	-	-	-	*182	-	-	-	-	-	6647
82 Environmental tax	103	-	-	-	-	-	-	-	4	-	42	**	57
83 Foreign tax credit	961	-	-	-	-	-	-	-	-	-	475	**	486
84 U.S. Possessions tax credit	2514	-	-	-	-	-	-	-	2514	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1169	-	-	-	-	*78	-	-	-	-	104	**	988
88 Prior year minumum tax credit	*154	-	-	-	-	-	-	-	*78	-	76	-	-
89 Income tax after credits, total	24566	-	-	-	-	-	*3498	-	*634	-	11787	**	8648

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	3715	*18	*805	*897	*531	574	698	77	71	*13	17	6	7
2 Total assets	21112886	-	*51099	*153931	*205756	409517	1490599	508091	1081098	*442936	1103666	822372	14843820
3 Cash	491533	-	*2951	*13134	*32411	36976	131434	36925	95012	*11062	50470	50505	30653
4 Notes and accounts receivable	3288234	-	*12600	*31006	*52391	109492	381718	119014	238625	*114812	233705	149299	1845573
5 Less: Allowance for bad debts	87483	-	-	*32	*392	*71	2688	*1182	3263	*3012	7654	4642	64548
6 Inventories	2685924	-	*2483	*35640	*47718	97391	369462	123563	278839	*145125	302051	166018	1117636
7 Investments in govt. obligations, Total	*16707	-	-	-	-	-	*6326	-	*8366	-	1654	-	361
8 Tax-exempt securities	*11944	-	-	-	-	-	-	-	*931	-	5980	5033	-
9 Other current assets	403127	-	-	*1016	*3610	6519	33917	*10692	44285	*15768	46455	16162	224701
10 Loans to stockholders	36473	-	*1797	*1446	-	*4988	20624	*4579	*1901	-	1138	-	-
11 Mortgage and real estate loans	*25590	-	-	-	-	-	*3669	-	*12931	-	6640	-	2351
12 Other investments	5842338	-	-	-	*15350	*12473	60788	*9825	40525	*32984	54182	74558	5541653
13 Depreciable assets	8542684	-	*124205	*202990	*182722	410273	1363544	458505	801069	*234084	684613	420427	3660251
14 Less: Accumulated depreciation	4951048	-	*95183	*133292	*130960	275838	943517	268245	491247	*132120	384719	182436	1913491
15 Depletable assets	9055	-	-	-	-	-	-	-	-	-	-	-	9055
16 Less: Accumulated depletion	3979	-	-	-	-	-	-	-	-	-	-	-	3979
17 Land	149180	-	-	*2063	*1959	*3436	22521	*4725	10978	*4520	13254	5961	79762
18 Intangible assets (Amortizable)	1409282	-	*665	*2542	*453	*2201	30551	*6286	*32739	*48109	63483	140747	1081508
19 Less: Accumulated amortization	227841	-	*329	*2472	*74	*1598	*9743	*2734	*17632	*13518	10202	50975	118565
20 Other assets	3471167	-	*1911	*-109	*568	*3274	21992	*6138	27040	*-14878	42615	31715	3350901
21 Total liabilities	21112886	-	*51099	*153931	*205756	409517	1490599	508091	1081098	*442936	1103666	822372	14843820
22 Accounts payable	1009589	-	*4795	*22746	*28592	54504	197354	49714	116744	*39651	71258	37424	386806
23 Mort, notes, and bonds under 1 yr	1087975	-	*13484	*213	*9154	*44177	156806	*106388	122054	*39281	82338	41412	472667
24 Other current liabilities	1577441	-	*788	*6463	*15436	48286	104816	41664	91473	*37114	103173	71565	1056663
25 Loans from stockholders	281134	-	*13626	*20760	*72561	*78870	76509	*7924	*10552	-	-	-	333
26 Mort, notes, bonds, 1 yr or more	4633118	-	*30093	*49029	*32548	*50915	275888	*62994	228958	*108259	289093	199966	3305374
27 Other liabilities	1393235	-	-	*7229	*69	*696	60715	*16929	43868	*62301	155767	60037	985622
28 Net worth	11130396	-	*-11687	*47491	*47396	132069	618511	222477	467449	*156329	402037	411968	8636356
29 Capital stock	1290377	-	*6351	*7557	*9331	8041	54221	53603	60100	*18838	142659	41750	887926
30 Paid-in or capital surplus	5567170	-	*14611	*15470	*10913	*5813	104389	*39321	31603	*55757	179340	206474	4903478
31 Retained earnings, appropriated	*29738	-	-	-	-	*2689	*23339	-	*1350	-	-	-	2359
32 Retained earnings, unappropriate	4885299	-	*30865	*11217	*26295	*132589	342904	*-3938	218588	*41046	-17152	95665	4007221
33 Retained earnings (S Corp)	695797	-	*-30252	*13875	*9746	*1431	145586	*136582	182532	*46521	121697	68079	-
34 Less: Cost of treasury stock	1337986	-	*33262	*628	*8890	*18495	51929	*3091	*26724	5832	24508	-	1164628
35 Total receipts	20802416	*73494	*145658	*380365	*474432	979566	3005603	1012947	1750072	*586557	1579850	874494	9939378
36 Business receipts	19814919	*60439	*145228	*378897	*463313	976059	2982328	1010217	1725718	*575135	1559448	865662	9072477
37 Interest	219228	501	*92	*332	*359	*680	5299	*378	4317	*379	5360	2041	199490
38 Interest on govt. obligations, State and local	1496	-	-	-	-	*57	*318	-	*151	-	596	227	146
39 Rents	75738	-	-	-	*215	-	*215	-	*1280	*92	1039	396	72501
40 Royalties	176087	189	-	-	-	-	*2311	-	*181	2807	1775	60	168764
41 Net S-T cap gain less net LT loss	*224	-	-	-	-	-	-	-	*12	-	-	-	212
42 Net L-T cap gain less net ST loss	39260	-	-	-	*863	-	*2004	*9	*776	*1920	269	3	33415
43 Net gain, noncapital assets	22855	*3432	*338	*109	*9201	*1316	*1092	*172	1377	*1553	624	104	3537
44 Dividends, domestic corporations	4072	-	-	-	*62	*6	*147	-	*149	*1417	140	2	2148
45 Dividends, foreign corporations	205070	-	-	-	-	-	-	-	-	982	1924	-	202164
46 Other receipts	243467	8932	-	*1027	*419	*1448	11890	*2170	16112	*2272	8673	5999	184524
47 Total deductions	19456493	*87335	*143811	*378269	*477862	938399	2900288	965218	1669515	*568506	1485573	793218	9048499
48 Cost of sales and operations	12399721	*58499	*75624	*201017	*335733	635519	1964906	669027	1188410	*391964	1031743	496725	5350554
49 Compensation of officers	516681	*1202	*5082	*16810	*32574	80034	204956	48975	46116	*8452	22019	7102	43358
50 Repairs	104581	*111	*1169	*11385	*3156	6476	9213	*1806	7618	*809	6005	838	55995
51 Bad debts	61887	*761	-	*766	*1104	*1723	8484	*3671	6457	*2455	2775	947	32744
52 Rent paid on business property	167924	*1314	*5533	*9983	*5484	20001	22071	*3928	9423	*2640	9327	2854	75367
53 Taxes paid	477436	*2556	*7752	*11799	*17842	30140	98775	32868	48607	*16929	34965	19083	156120
54 Interest paid	443176	*5712	*3507	*5940	*8075	14425	42527	*15871	27605	*16014	30139	21247	252113
55 Contributions or gifts	12028	61	-	*3	*297	*1074	523	*215	*873	*217	721	437	7606
56 Amortization	47134	*521	*43	*123	*18	*285	4354	*3627	2288	*3555	4831	7396	20093
57 Depreciation	600318	*1312	*15701	*14291	*16354	37455	84453	31033	53054	*14709	46148	29417	256391
58 Depletion	1558	-	-	-	-	-	-	-	-	-	-	-	1558
59 Advertising	541410	*578	*232	*1872	*449	*2973	24563	6975	15329	*8615	14992	11694	453140
60 Pension, prof sh, stock, annuity	98573	-	-	*1753	*3551	*8282	19015	*6506	15745	*5081	10362	4627	23650
61 Employee benefit programs	528072	*186	-	*2607	*7298	*13529	60004	28741	41850	*9400	45964	24807	293685
62 Net loss, noncapital assets	19076	5	-	-	*134	*67	*1486	*98	*4	*219	2987	88	13989
63 Other deductions	3436920	*14518	*29167	*99919	*45794	86416	354958	111876	206137	*87446	222594	165956	2012136
64 Total receipts less total deducts	1345923	*-13841	*1847	*2096	*-3430	41167	105315	47729	80557	*18051	94277	81276	890879
65 Const taxable inc frm rel frn corps	300561	-	-	-	-	-	-	-	-	-	1442	-	299119
66 Net income (less deficit), total	1644988	*-13841	*1847	*2096	*-3430	41110	104997	47729	80406	*18051	95123	81049	1189851
67 Net income, total	1799059	5576	*5226	*9020	*15198	41297	152226	50088	102541	*21440	100679	81761	1214008
68 Deficit, total	154072	*19417	*3378	*6924	*18627	*187	*47229	*2359	*22135	*3389	5557	712	24157
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	5576	5576	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	194679	*-19417	*1344	*7538	*-425	*19656	29328	*31461	62878	*7902	21146	33269	-
72 Statutory special deductions, total	105041	834	*413	-	*323	*555	*22877	*4381	*104	*1016	7852	23043	43643
73 Net operating loss deduction	62885	834	*413	-	*273	*551	*22774	*4381	-	33	7567	23043	3016
74 Dividends received deduction	42155	-	-	-	*50	*4	*103	-	*104	*983	284	-	40627
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1458903	4742	*90	*107	*14875	*20899	88287	*14247	*35519	*12523	71682	25449	1170484
77 Income tax before credits, total	510062	1617	*14	*16	*2849	*4931	28861	*4861	*16088	*4404	24808	10453	411161
78 Regular tax	501934	1612	*14	*16	*2849	*4788	28524	*4785	*12158	*4258	24419	8842	409669
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6456	-	-	-	-	*143	*337	*75	*3900	*136	312	1553	-
82 Environmental tax	1671	5	-	-	-	-	-	-	*30	*10	78	58	1491
83 Foreign tax credit	206868	-	-	-	-	-	-	-	-	-	1685	75	205108
84 U.S. Possessions tax credit	1039	-	-	-	-	-	-	1039	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4654	-	-	-	*18	*171	-	*54	*7	-	15	-	4389
88 Prior year minumum tax credit	*2105	-	-	-	*138	-	*516	-	*1286	-	166	-	-
89 Income tax after credits, total	295395	1617	*14	*16	*2693	*4759	28346	*3768	*14795	*4404	22943	10378	201663

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

MINOR INDUSTRY 3430
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1035	***	***	-	*159	*131	258	*32	47	19	4	5	3
2 Total assets	11010064	-	***	-	*48308	*86373	597483	*228129	755884	598695	296059	866093	7518867
3 Cash	241039	-	***	-	*2790	*1044	50686	*6354	58296	47191	6658	29648	38206
4 Notes and accounts receivable	1795203	-	***	-	*4719	*25931	142135	*50159	221936	179461	113028	205726	851700
5 Less: Allowance for bad debts	54715	-	***	-	-	*76	*4506	*780	*4683	*4880	3352	13240	23197
6 Inventories	1830807	-	***	-	*4562	*31546	195060	*71625	209075	132483	59500	177330	945996
7 Investments in govt. obligations, Total	-	-	***	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*14109	-	***	-	-	*9112	-	-	-	*14	-	4983	-
9 Other current assets	240136	-	***	-	*7866	*515	8064	*5548	19671	33201	9672	72742	81514
10 Loans to stockholders	31711	-	***	-	-	*2015	*13746	*14861	*516	*484	88	-	-
11 Mortgage and real estate loans	-	-	***	-	-	-	-	-	-	-	-	-	-
12 Other investments	2657663	-	***	-	*1203	*852	*627	*3010	43382	*40071	5029	127021	2436467
13 Depreciable assets	4222017	-	***	-	*23040	*71686	402798	*139364	364934	320787	200857	456409	2242142
14 Less: Accumulated depreciation	2139994	-	***	-	*13638	*61483	233386	*74722	234735	190977	100098	234200	996754
15 Depletable assets	*30338	-	***	-	-	-	-	-	*30338	-	-	-	-
16 Less: Accumulated depletion	*12339	-	***	-	-	-	-	-	*12339	-	-	-	-
17 Land	162560	-	***	-	-	*386	*10410	*5497	28757	7197	5219	10361	94732
18 Intangible assets (Amortizable)	1523857	-	***	-	*36176	*5014	*6372	*2955	*22146	*12904	6623	34298	1397205
19 Less: Accumulated amortization	173693	-	***	-	*18691	-	*3781	-	*6049	*6692	2155	12577	123637
20 Other assets	641366	-	***	-	*282	*-169	9259	*4258	*14638	27451	-5009	7591	574494
21 Total liabilities	11010064	-	***	-	*48308	*86373	597483	*228129	755884	598695	296059	866093	7518867
22 Accounts payable	746257	-	***	-	*2619	*14750	110336	*25937	98807	53078	25356	81888	333282
23 Mort, notes, and bonds under 1 yr	440656	-	***	-	*4314	*10557	104155	*28475	169552	*67363	1925	34374	19941
24 Other current liabilities	973454	-	***	-	*2505	*3555	409592	*14646	51135	43132	37193	128357	283260
25 Loans from stockholders	160588	-	***	-	*14848	*12864	*74672	*29508	*14591	*14104	-	-	-
26 Mort, notes, bonds, 1 yr or more	917400	-	***	-	*23709	*32946	74503	*27484	95557	*100541	85732	221997	254931
27 Other liabilities	2370696	-	***	-	*108	*1052	*7422	*10766	*5985	*23355	25174	85540	2193465
28 Net worth	5401014	-	***	-	*205	*10650	-183196	*91313	320257	297122	120679	313938	4433987
29 Capital stock	661375	-	***	-	*31	*2763	151154	*4563	45255	35083	55523	18923	347816
30 Paid-in or capital surplus	2379386	-	***	-	-	*4103	385506	*27059	*36734	*14862	38452	98882	1772069
31 Retained earnings, appropriated	*17487	-	***	-	-	-	-	-	*14041	3172	-	-	274
32 Retained earnings, unappropriate	2209973	-	***	-	*12053	*8875	-780249	*35762	95623	*146958	40357	325832	2330688
33 Retained earnings (S Corp)	349589	-	***	-	*-11878	-	*75709	*35177	*130307	*120274	-	-	-
34 Less: Cost of treasury stock	216796	-	***	-	-	*5091	*15315	*11249	*1703	*23227	13654	129699	16859
35 Total receipts	11966434	***	***	-	*168580	*214677	1064260	*267472	1210722	956617	521074	1308746	6234532
36 Business receipts	11521649	***	***	-	*167892	*207160	1042401	*265568	1193315	947663	498879	1288250	5890810
37 Interest	147155	***	***	-	*433	*1225	815	*135	2397	*1279	2972	3103	134785
38 Interest on govt. obligations, State and local	2045	-	***	-	-	-	-	-	*89	*457	274	576	649
39 Rents	4258	***	***	-	-	-	*668	-	*1578	93	926	32	958
40 Royalties	5743	-	***	-	-	-	*32	*499	-	*379	2724	227	1882
41 Net S-T cap gain less net LT loss	*40	-	***	-	-	-	-	-	*4	-	-	36	-
42 Net L-T cap gain less net ST loss	18737	-	***	-	*28	-	*1398	-	*251	*899	10557	-	5603
43 Net gain, noncapital assets	7568	-	***	-	-	*556	*1717	*73	*929	*205	266	615	3208
44 Dividends, domestic corporations	191775	-	***	-	-	-	-	-	*6700	*2671	327	272	181805
45 Dividends, foreign corporations	*13217	-	***	-	-	-	-	-	*1216	*1066	223	4905	5808
46 Other receipts	54246	***	***	-	*227	*5736	17228	*1198	4243	1903	3925	10731	9026
47 Total deductions	11281376	***	***	-	*169296	*229881	1053776	*269078	1148712	914831	480182	1241475	5754885
48 Cost of sales and operations	7769687	***	***	-	*124134	*150199	726150	*203511	830064	622290	333406	849614	3918988
49 Compensation of officers	147610	***	***	-	*4063	*14797	34536	*13038	36212	13746	5988	7891	17109
50 Repairs	60129	***	***	-	*900	*391	*1985	*282	1946	*1598	862	13837	38326
51 Bad debts	29154	-	***	-	*295	*336	5408	*12	4200	*1068	718	6186	10929
52 Rent paid on business property	79463	-	***	-	*6543	*2964	7868	*380	6530	*4071	2506	9875	38726
53 Taxes paid	252916	***	***	-	*1810	*5915	27888	*5913	17613	17778	11741	27719	135997
54 Interest paid	354992	***	***	-	*1830	*3191	14864	*5945	11837	11923	13743	24958	266247
55 Contributions or gifts	6994	***	***	-	-	*15	*134	*77	*493	*529	527	538	4656
56 Amortization	26220	***	***	-	*7235	-	*1411	*106	*1024	997	2970	1503	10937
57 Depreciation	268525	***	***	-	*3086	*4156	24707	*3551	19754	19323	12965	39367	141408
58 Depletion	*3745	-	***	-	-	-	-	-	*3716	-	-	-	28
59 Advertising	305735	***	***	-	*283	*634	12634	*1719	21095	14401	10483	25541	216845
60 Pension, prof sh, stock, annuity	55903	***	***	-	*1586	*923	*1330	*1292	*7328	*9011	1811	5513	27003
61 Employee benefit programs	217178	***	***	-	*66	*4189	12783	*4036	11399	16291	10716	25536	132077
62 Net loss, noncapital assets	688	-	***	-	-	-	*129	*63	*188	*56	-	6	246
63 Other deductions	1702437	***	***	-	*17466	*42171	181950	*29153	175312	181750	71745	203390	795363
64 Total receipts less total deducts	685058	***	***	-	*-717	*-15204	10484	*-1606	62011	41786	40892	67272	479648
65 Const taxable inc frm rel frn corps	*49739	-	***	-	-	-	-	-	*189	146	121	22842	26441
66 Net income (less deficit), total	732752	***	***	-	*-717	*-15204	10484	*-1606	62110	41475	40739	89537	505440
67 Net income, total	818724	***	***	-	*2963	*2308	*41359	*8050	65453	*49472	42503	89537	512853
68 Deficit, total	85972	-	***	-	*3680	*17512	*30875	*9656	*3343	*7997	1764	-	7414
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	55247	-	***	-	*-3680	-	*9890	*-1348	*32980	*17405	-	-	-
72 Statutory special deductions, total	193915	-	***	-	-	-	*9951	-	*12886	*4194	9772	9213	147899
73 Net operating loss deduction	*36578	-	***	-	-	-	*9951	-	*5993	*664	9512	8585	1872
74 Dividends received deduction	157337	-	***	-	-	-	-	-	*6893	*3529	260	627	146027
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	565245	***	***	-	*2963	*2308	*21517	*8050	*19649	*27934	32731	80325	365543
77 Income tax before credits, total	196865	***	***	-	*445	*346	*6906	*2645	*6859	*9731	11327	28710	128489
78 Regular tax	195184	***	***	-	*445	*346	*6906	*2641	*6684	*9498	11279	27978	128005
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*860	-	***	-	-	-	-	*4	*170	*67	-	619	-
82 Environmental tax	678	***	***	-	-	-	-	-	*5	*23	48	113	485
83 Foreign tax credit	*15552	-	***	-	-	-	-	-	*362	*100	221	8216	6653
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	1007	-	***	-	*267	-	-	-	*317	*28	84	282	28
88 Prior year minumum tax credit	*245	-	***	-	-	-	*240	-	*5	-	-	-	-
89 Income tax after credits, total	180061	***	***	-	*178	*346	*6666	*2645	*6175	*9604	11022	20212	121807

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Fabricated structural metal products

MINOR INDUSTRY 3440
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	8293	*156	2123	1137	1560	1149	1680	277	103	49	29	21	9
2 Total assets	28046793	-	77347	193386	571306	859239	3749329	1825955	1622687	1634946	2123793	3079694	12309111
3 Cash	1174414	-	12357	33499	65154	150561	321975	131883	77872	40484	99926	150521	90183
4 Notes and accounts receivable	7362496	-	*27082	35248	182965	294658	1183624	637141	542274	445215	513569	770743	2729978
5 Less: Allowance for bad debts	109839	-	-	-	*1177	*1704	9992	6865	8135	12829	15134	16642	37362
6 Inventories	3782368	-	*7922	*30865	103134	146077	882583	286231	353862	341304	458554	472561	699273
7 Investments in govt. obligations, Total	*96300	-	-	-	-	-	*185	*13711	*19458	-	3629	-	59317
8 Tax-exempt securities	*161966	-	-	-	*40	-	-	*45293	-	-	45282	71351	-
9 Other current assets	1358463	-	*995	*4060	9119	38927	140531	56568	102524	93498	159996	238828	513418
10 Loans to stockholders	85051	-	-	*242	*17051	*5465	38006	*9309	*3750	*6419	3777	1032	-
11 Mortgage and real estate loans	61785	-	-	-	*7984	*5937	*4997	*3360	*23918	*3239	12350	-	-
12 Other investments	4436227	-	*37	*18940	*186	*4375	113950	139003	66142	123098	196537	298179	3475780
13 Depreciable assets	14668986	-	*108232	97889	446923	635149	2450622	1029787	999507	1007232	1015597	1403362	5474684
14 Less: Accumulated depreciation	7945268	-	*77858	65187	282971	451305	1556398	600692	630791	570095	574767	737526	2397678
15 Depletable assets	*28878	-	-	*12382	*497	*14738	-	*657	-	*32	571	-	-
16 Less: Accumulated depletion	*12780	-	-	*619	*343	*10849	-	*542	-	-	427	-	-
17 Land	389026	-	*187	*9930	*5871	15286	83997	38979	32878	30768	35531	47309	88289
18 Intangible assets (Amortizable)	1093934	-	-	*11353	*18310	*9193	103754	29336	8722	73060	123285	191236	525686
19 Less: Accumulated amortization	223112	-	-	*4690	*6589	*4327	30495	11356	*2712	21196	27299	70372	44076
20 Other assets	1637897	-	*-1607	*9474	5152	7056	21988	24151	33419	74717	72816	259111	1131620
21 Total liabilities	28046793	-	77347	193386	571306	859239	3749329	1825955	1622687	1634946	2123793	3079694	12309111
22 Accounts payable	4376457	-	*23590	*30469	78797	141125	644988	354386	218385	201394	277473	419010	1986841
23 Mort, notes, and bonds under 1 yr	2108263	-	*37483	*17608	60936	40576	392794	213803	206323	195097	266953	197915	478775
24 Other current liabilities	2365283	-	*18806	11305	43842	53773	246571	120913	213270	125881	259772	493215	777937
25 Loans from stockholders	663178	-	*45566	*57773	90648	*33205	187418	*34858	*9487	*16187	3103	3793	181140
26 Mort, notes, bonds, 1 yr or more	5320653	-	*8517	*27223	115046	115491	522660	268463	173822	493915	646998	559662	2388854
27 Other liabilities	3099259	-	*-286	*726	*6903	*16990	48133	20296	49058	116394	131188	296669	2413187
28 Net worth	10113700	-	-56329	48282	175133	458079	1706765	813237	752341	486079	538305	1109431	4082377
29 Capital stock	1229126	-	*6675	32878	27523	76875	332316	101494	56148	124319	82295	186804	201798
30 Paid-in or capital surplus	4820864	-	*640	*2456	53735	26379	143931	52825	62338	164932	513728	695549	3104351
31 Retained earnings, appropriated	*41402	-	-	-	*7	-	-	*6237	-	*63	307	34789	-
32 Retained earnings, unappropriate	2607806	-	*-44806	17878	176950	242188	838344	312733	326969	159348	-197125	57340	717987
33 Retained earnings (S Corp)	1818370	-	*-18838	-	*-59455	*128968	558884	351855	327634	*82807	152932	170756	122829
34 Less: Cost of treasury stock	403868	-	-	*4930	*23626	*16331	166711	*11906	*20746	*45390	13832	35805	64589
35 Total receipts	41656360	*1389223	494309	640867	1521727	2065532	8431760	3690684	3409309	2747644	3736434	4549449	8979422
36 Business receipts	41025480	*1359378	492986	638061	1514598	2054000	8379187	3666027	3387818	2704002	3678674	4467657	8683092
37 Interest	143083	*970	*1168	*654	1840	3507	6768	5570	2920	2568	15881	15897	85340
38 Interest on govt. obligations, State and local	9913	-	-	-	-	-	*137	*968	*192	*266	1625	6724	1
39 Rents	51819	10	-	-	*768	*377	2578	*952	*1708	972	3562	4295	36597
40 Royalties	30591	*75	-	-	-	-	-	-	*223	*533	198	1217	28344
41 Net S-T cap gain less net LT loss	*473	-	-	-	-	-	-	-	*473	-	-	-	-
42 Net L-T cap gain less net ST loss	17705	-	-	-	*1014	*12	*5669	*597	*564	*726	426	3700	4997
43 Net gain, noncapital assets	31150	*136	-	*32	*1236	*624	5998	1293	1206	2856	2516	7404	7850
44 Dividends, domestic corporations	8463	*72	-	-	-	*597	*3208	*403	*164	*2	2335	852	830
45 Dividends, foreign corporations	30928	-	-	-	-	-	-	-	*235	-	1057	718	28918
46 Other receipts	306755	*28583	*155	*2120	2272	6415	28215	14875	13805	35718	30160	40984	103453
47 Total deductions	40955805	*1418681	482590	646133	1527886	2071142	8275245	3593670	3324514	2672931	3624318	4550226	8768469
48 Cost of sales and operations	30848162	*1008663	237094	424816	1010292	1428721	6248695	2850927	2623687	2073272	2862253	3352654	6727089
49 Compensation of officers	1092662	*32117	*62597	*33611	130871	132887	372945	87023	84745	38320	34426	31822	51297
50 Repairs	150815	*1419	*4697	*4260	6463	11380	27800	15662	8109	7809	11992	18702	32522
51 Bad debts	125188	*31821	*235	*1352	*2558	7037	21040	9919	7650	5807	7464	8336	21970
52 Rent paid on business property	294254	*4829	*21845	*19153	19299	29615	50478	29397	11268	14848	17758	31490	44275
53 Taxes paid	904036	*48095	19290	23411	47475	69587	214296	72783	88710	49438	58629	84297	128024
54 Interest paid	681533	*44892	*2612	*3725	18832	13861	83884	36347	36295	52182	68047	76432	244425
55 Contributions or gifts	9343	*111	*110	*23	*482	*229	2482	748	1104	742	682	377	2252
56 Amortization	72143	*2339	-	*2857	*1075	3284	10452	2220	3096	8126	7484	13178	18033
57 Depreciation	945735	*27668	*8405	11828	47230	40319	162093	58620	59967	62515	61456	103763	301871
58 Depletion	*168	-	-	-	-	-	-	*105	*1	*33	29	-	-0
59 Advertising	163554	*3669	*1101	*770	5794	5147	31317	4341	18820	9415	22168	22073	38938
60 Pension, prof sh, stock, annuity	195592	*5145	-	*598	*10245	*5634	29053	13198	20664	10533	25925	21308	53289
61 Employee benefit programs	700609	*53526	*4647	*14307	24115	30336	114922	57364	66766	40399	49440	73122	171665
62 Net loss, noncapital assets	45900	*1237	-	-	*211	*13556	*301	*705	*761	*1104	2480	24412	1132
63 Other deductions	4726111	*153148	119956	105424	202944	279550	905487	354310	292872	298389	394084	688261	931686
64 Total receipts less total deducts	700555	*-29458	11719	-5267	-6158	-5610	156515	97014	84795	74713	112116	-777	210953
65 Const taxable inc frm rel frn corps	25763	-	-	-	-	-	-	-	-	-	253	4031	21479
66 Net income (less deficit), total	716406	*-29458	11719	-5267	-6158	-5610	156378	96046	84603	74446	110744	-3469	232432
67 Net income, total	1375264	*14631	*22203	*10152	48410	55417	252818	123292	129093	97005	151850	129798	340594
68 Deficit, total	658858	*44089	*10484	*15419	*54569	61028	96440	*27246	44490	*22559	41106	133267	108162
69 Net income (less def), Form 1120-A	*-412	-	*-412	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	296035	*13628	*12885	-	*-9735	*15286	68898	67666	49603	*27427	35691	7557	7130
72 Statutory special deductions, total	170444	*-0	*5236	*2847	*3748	*3464	16682	*1486	*1968	*7614	7546	16703	103149
73 Net operating loss deduction	161477	-	*5236	*2847	*3748	*3046	16111	*1181	*1615	*7612	4681	15478	99922
74 Dividends received deduction	8966	*-0	-	-	-	*418	*571	*305	*353	*2	2865	1225	3227
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	806674	*1003	*4082	*7305	23072	26344	126798	49547	62478	60464	109054	105538	230990
77 Income tax before credits, total	273129	*391	*612	*1096	3850	6350	40050	19112	21361	22019	37293	37560	83437
78 Regular tax	263570	*340	*612	*1096	3850	5279	39630	16494	21185	20558	37147	36635	80745
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
80 Recapture of investment credit	*266	-	-	-	-	-	-	-	-	*257	-	-	9
81 Alternative minumum tax	8154	-	-	-	-	*1071	*328	*2614	*147	*1154	31	719	2090
82 Environmental tax	893	-	-	-	-	-	-	*4	*17	*46	113	150	562
83 Foreign tax credit	9506	-	-	-	-	-	-	*2	*1	*2	507	341	8653
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
87 General business credit	3563	-	-	-	-	*269	*1210	-	*148	*-0	537	1195	204
88 Prior year minumum tax credit	4295	-	-	-	*1213	-	*163	-	*372	*197	121	1913	316
89 Income tax after credits, total	255765	*391	*612	*1096	2637	6081	38677	19110	20839	21819	36128	34111	74263

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	3447	*19	*999	*553	*211	611	710	144	110	49	27	10	3
2 Total assets	13279168	-	*45763	*89555	*83375	452456	1577402	971318	1668258	1730180	1818579	1369463	3472819
3 Cash	712291	-	*5856	*26692	*8201	89016	98043	85002	93936	138488	83500	42927	40629
4 Notes and accounts receivable	2833409	-	*9269	*29487	*20131	112730	500852	257315	403250	370146	359165	346464	424601
5 Less: Allowance for bad debts	32913	-	-	-	-	-	*2655	5896	3853	2354	7213	4149	6794
6 Inventories	2248294	-	*6884	*10741	*31767	77815	395181	241318	344785	325275	268785	172237	373507
7 Investments in govt. obligations, Total	*83185	-	-	-	-	-	-	*38978	*19966	*7419	12	16810	-
8 Tax-exempt securities	*28102	-	-	*4077	-	-	-	-	*8831	*15194	-	-	-
9 Other current assets	375375	-	*7792	*2249	*330	8428	30056	16439	52549	85281	62751	45347	64154
10 Loans to stockholders	43070	-	-	-	*489	*2444	*9055	*8979	*8022	*3512	2991	5577	2000
11 Mortgage and real estate loans	*14673	-	-	-	-	-	*4774	-	*9898	-	-	-	-
12 Other investments	1322185	-	-	*3257	*1288	*21180	14196	27631	81043	50528	113768	83670	925625
13 Depreciable assets	9619229	-	*43451	*78854	*78830	405285	1510973	873731	1525078	1333999	1527544	900665	1340818
14 Less: Accumulated depreciation	5486774	-	*34522	*66553	*65628	274251	1046404	610360	908101	712290	761856	334495	672316
15 Depletable assets	*75	-	-	-	-	-	*75	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	157830	-	-	-	*2522	*4507	26892	7830	12777	35304	27367	19691	20940
18 Intangible assets (Amortizable)	352953	-	*15097	*434	-	*6537	28802	*5595	*13418	24415	32276	31612	194766
19 Less: Accumulated amortization	67465	-	*8555	*426	-	*2897	11057	*2672	*11653	*2504	2556	511	24632
20 Other assets	1075650	-	*491	*744	*5445	*1663	18617	27428	18312	57767	112046	43618	789521
21 Total liabilities	13279168	-	*45763	*89555	*83375	452456	1577402	971318	1668258	1730180	1818579	1369463	3472819
22 Accounts payable	1820167	-	*5610	*24136	*5208	61647	294537	162696	257857	223009	227013	155800	402655
23 Mort, notes, and bonds under 1 yr	1054414	-	*28114	*19077	*244	*33843	222776	115518	180751	184885	126356	72429	70421
24 Other current liabilities	1198967	-	*51098	*10583	*1957	31691	118419	80310	114002	117278	174789	277740	221101
25 Loans from stockholders	203004	-	*1622	*11956	*6650	*8856	75572	*2020	*18054	-	47297	30661	316
26 Mort, notes, bonds, 1 yr or more	2274870	-	-	*9762	*18462	*106973	283951	89148	277293	254712	377620	267525	589424
27 Other liabilities	1306675	-	-	*-0	-	*-0	20762	8753	31605	94614	192286	75111	883543
28 Net worth	5421072	-	*-40681	*14041	*50856	209445	561383	512873	788696	855682	673220	490197	1305360
29 Capital stock	600197	-	*5855	*10062	*10024	10994	63541	35926	42019	112289	72192	94361	142934
30 Paid-in or capital surplus	2187803	-	*19208	-	*690	*7542	63266	*41140	28016	253576	171944	87934	1514488
31 Retained earnings, appropriated	862	-	-	-	-	-	-	-	-	-	862	-0	-
32 Retained earnings, unappropriate	1614059	-	*14548	*3980	*36307	143976	336663	*47523	451038	208935	297578	383195	-309684
33 Retained earnings (S Corp)	1324488	-	*-80291	-	*21112	*54520	155843	422410	292699	301230	156966	-	-
34 Less: Cost of treasury stock	306338	-	-	-	*17276	*7587	57929	*34127	*25076	*20348	26322	75294	42378
35 Total receipts	20273370	*353292	*266099	*225441	*131431	882152	3630451	1980234	3008989	2569417	2840485	1528805	2856574
36 Business receipts	19941742	*338268	*265430	*223168	*101759	875253	3601922	1957932	2969481	2543679	2780769	1493852	2790229
37 Interest	75001	*1865	-	*1226	*997	1197	2517	*1481	6621	3240	12922	8883	34052
38 Interest on govt. obligations, State and local	3435	-	-	*284	-	*141	*145	*7	*365	*1844	638	11	-
39 Rents	6992	-	-	-	-	-	*1278	*171	*320	*1616	936	44	2628
40 Royalties	*8392	-	-	-	-	-	*1	-	-	*165	3183	-	5043
41 Net S-T cap gain less net LT loss	*1189	-	-	-	-	-	-	-	*439	23	551	176	-
42 Net L-T cap gain less net ST loss	19108	58	-	*190	*356	*2173	*943	*44	*8842	*177	6294	32	-
43 Net gain, noncapital assets	35123	-	-	-	*17601	*1450	845	6779	2088	774	3671	1793	122
44 Dividends, domestic corporations	6927	215	-	*203	-	*80	*41	-	*950	*337	2581	1	2518
45 Dividends, foreign corporations	*4130	-	-	-	-	-	-	-	-	*1273	353	1939	565
46 Other receipts	171331	*12887	*669	*370	*10719	*1859	22759	13821	19883	16288	28586	22074	21418
47 Total deductions	19672154	*353671	*264101	*241538	*122706	867732	3530507	1892985	2876263	2373228	2763762	1519313	2866349
48 Cost of sales and operations	14540369	*298472	*175126	*162927	*49758	563602	2577451	1456140	2266052	1860182	2132387	1096612	1901661
49 Compensation of officers	635449	*2965	*17835	*22697	*31914	94029	182480	81032	76892	46818	37222	26091	15474
50 Repairs	158952	-	*2681	*197	*316	8416	11867	15559	14044	12949	15655	14987	62282
51 Bad debts	28484	-	*1384	*462	*344	*3659	8053	3041	2159	2239	3431	1631	2082
52 Rent paid on business property	128548	*243	*2028	*5907	*1722	*11511	30725	16514	16373	6130	13340	6542	17514
53 Taxes paid	525134	*7307	*13038	*11777	*5514	33609	107680	51345	66305	61016	67892	38191	61461
54 Interest paid	294898	*6934	*7388	*2001	*2028	10664	40805	21015	30342	29417	42487	42215	59601
55 Contributions or gifts	6464	*39	*39	-	*2	*80	878	*36	857	690	1568	644	1631
56 Amortization	35726	*456	*3019	-	-	*1531	2531	*1844	1219	4657	4793	3548	12127
57 Depreciation	645469	*12481	*2649	*2890	*1821	28151	95195	41726	89512	92429	109448	86450	82719
58 Depletion	-0	-	-	-	-	-	-	-	-	-	-0	-	-
59 Advertising	50430	-	*284	*136	*172	2097	10107	4480	7514	6107	8432	9395	1706
60 Pension, prof sh, stock, annuity	144994	*428	-	-	*3546	*8610	18342	16370	18839	22197	19167	6742	30753
61 Employee benefit programs	455527	*5681	*1393	*438	*1330	*11370	71874	40539	63940	48526	55308	51548	103581
62 Net loss, noncapital assets	4512	*124	-	*1794	-	-	*203	-	*169	*286	188	623	1125
63 Other deductions	2017198	*18542	*37238	*30312	*24240	90403	372317	143344	222049	179586	252443	134093	512632
64 Total receipts less total deducts	601216	*-379	*1998	*-16096	*8726	14420	99944	87249	132725	196188	76723	9492	-9775
65 Const taxable inc frm rel frn corps	*1308	-	-	-	-	-	-	-	-	*758	32	43	475
66 Net income (less deficit), total	599089	*-379	*1998	*-16380	*8726	14279	99799	87242	132360	195102	76117	9525	-9299
67 Net income, total	845073	*17155	*14181	*4525	*9352	26464	114649	110389	147854	221794	112339	41702	24669
68 Deficit, total	245984	*17534	*12183	*20905	*626	*12185	*14849	*23147	*15494	*26691	36223	32178	33968
69 Net income (less def), Form 1120-A	*-3280	-	*2571	*-5851	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*16925	*16925	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	296703	-	*-7017	-	*1060	*462	55860	74200	53027	112950	6161	-	-
72 Statutory special deductions, total	85327	-	*5607	*142	*6719	*6064	*5456	*6627	10277	*8819	8144	2803	24669
73 Net operating loss deduction	78899	-	*5607	-	*6719	*6008	*5427	*6627	*9612	*8654	6417	1003	22826
74 Dividends received deduction	6428	-	-	*142	-	*56	*29	-	*665	*166	1727	1800	1842
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	400893	*17155	*3408	*4383	*1573	*17163	41789	*21500	75474	100075	79473	38899	-
77 Income tax before credits, total	135094	*5852	*511	*657	*236	*4269	12613	*7652	26621	34228	27617	13902	935
78 Regular tax	131027	*5803	*511	*657	*236	*4269	12213	*7310	25640	34106	27058	13224	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4168	*47	-	-	-	-	*400	*341	*950	*492	460	626	852
82 Environmental tax	321	*3	-	-	-	-	-	*1	*31	89	99	52	46
83 Foreign tax credit	*1515	-	-	-	-	-	-	-	*8	*733	136	637	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2027	-	*126	-	-	-	*11	*179	*355	*360	844	153	-
88 Prior year minumum tax credit	2464	-	-	-	-	*45	*25	*463	-	*953	97	881	-
89 Income tax after credits, total	129089	*5852	*386	*657	*236	*4225	12578	*7010	26259	32182	26540	12230	935

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Coating, engraving, and allied services

MINOR INDUSTRY 3470
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2882	***	***	*717	*385	494	350	*57	39	*3	6	**	-
2 Total assets	2820626	-	***	*113240	*145610	322833	567519	*398099	600889	*125155	525381	**	-
3 Cash	198550	-	***	*25551	*10169	46852	55877	*19886	17349	*4958	15688	**	-
4 Notes and accounts receivable	667686	-	***	*38444	*33975	120630	137549	*90780	130186	*25403	79511	**	-
5 Less: Allowance for bad debts	8780	-	***	*312	-	*51	*1192	*1252	1510	610	3853	**	-
6 Inventories	286229	-	***	*3417	*7158	26369	47145	*20605	59135	*39572	82829	**	-
7 Investments in govt. obligations, Total	*14292	-	***	-	-	-	-	-	-	*14272	20	-	-
8 Tax-exempt securities	2542	-	***	-	-	-	-	-	-	-	2542	-	-
9 Other current assets	105036	-	***	*707	*2068	3935	17404	*16024	25582	*689	38628	**	-
10 Loans to stockholders	14029	-	***	-	-	*4676	*1716	-	*1523	-	2016	-	-
11 Mortgage and real estate loans	*1396	-	***	-	-	-	-	*1396	-	-	-	-	-
12 Other investments	312238	-	***	-	*25	*3810	40951	*78115	*21871	4	167462	**	-
13 Depreciable assets	2701714	-	***	*136680	*162402	347837	566294	*426762	635262	*116536	243310	**	-
14 Less: Accumulated depreciation	1629653	-	***	*96377	*80128	247693	335121	*267412	324686	*77392	134213	**	-
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	78231	-	***	*1089	*415	*11043	*23963	*9044	21368	*1574	9735	**	-
18 Intangible assets (Amortizable)	30936	-	***	*597	*1153	*376	*9354	*588	*3855	139	14874	**	-
19 Less: Accumulated amortization	9818	-	***	*348	*76	*62	*4916	*463	*2506	13	1434	**	-
20 Other assets	55996	-	***	*3793	*8450	*5110	8495	*4025	*13460	*22	8266	**	-
21 Total liabilities	2820626	-	***	*113240	*145610	322833	567519	*398099	600889	*125155	525381	**	-
22 Accounts payable	370208	-	***	*21502	*8384	40669	72540	*48559	93430	*6792	68202	**	-
23 Mort, notes, and bonds under 1 yr	229547	-	***	*9230	*6759	*28698	55191	*36981	57693	469	29756	**	-
24 Other current liabilities	227777	-	***	*8375	*9880	23813	40041	*26392	66454	*4848	47236	**	-
25 Loans from stockholders	199254	-	***	*18249	*66400	*22138	*38474	*41747	*4771	-	4875	-	-
26 Mort, notes, bonds, 1 yr or more	482736	-	***	*20435	*24595	*37974	197785	*59358	*77241	5388	59960	**	-
27 Other liabilities	90471	-	***	*-0	*-0	*4103	*10316	*11412	*35572	*2188	26879	**	-
28 Net worth	1220632	-	***	*35449	*29591	165438	153172	*173650	265728	*105470	288474	**	-
29 Capital stock	88197	-	***	*9017	*2923	11058	13958	*3650	23103	*46	9369	**	-
30 Paid-in or capital surplus	200340	-	***	*6030	*25807	*11118	*33849	*-11451	*37315	*14481	62217	**	-
31 Retained earnings, appropriated	-	-	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	727575	-	***	*17467	*19007	150527	83614	*139746	*146575	-	181966	**	-
33 Retained earnings (S Corp)	303818	-	***	*2934	*-18146	*876	*44262	*69767	*79517	*90943	48697	-	-
34 Less: Cost of treasury stock	99298	-	***	-	-	*8142	*22511	*28062	*20781	-	13774	**	-
35 Total receipts	5619028	***	***	*292447	*312174	901888	1268256	*639204	1096501	*202929	677328	**	-
36 Business receipts	5492108	***	***	*290326	*310637	891437	1240796	*628890	1081863	*202109	636550	**	-
37 Interest	13731	***	***	*401	*85	1528	425	*1942	*867	-	5454	**	-
38 Interest on govt. obligations, State and local	*494	-	***	-	-	-	-	*-0	*25	-	469	**	-
39 Rents	9661	-	***	*1720	*402	-	*4713	-	*664	-	2163	**	-
40 Royalties	*2769	-	***	-	-	-	*2023	-	*746	-	-	-	-
41 Net S-T cap gain less net LT loss	*69	-	***	-	-	-	-	-	*69	-	-	-	-
42 Net L-T cap gain less net ST loss	*2636	-	***	-	-	*2083	-	*26	*374	-	154	-	-
43 Net gain, noncapital assets	5849	-	***	-	-	-	*4264	*722	*79	-	784	-	-
44 Dividends, domestic corporations	*589	-	***	-	-	-	*174	*155	*261	-	-	-	-
45 Dividends, foreign corporations	5279	***	***	-	-	-	-	-	-	-	1212	-	-
46 Other receipts	85843	***	***	-	*1050	*6840	15861	*7470	11553	*820	30543	**	-
47 Total deductions	5344932	***	***	*287732	*314921	879703	1207136	*618967	1014169	*182919	621557	**	-
48 Cost of sales and operations	3542419	***	***	*157394	*134863	554466	777005	*410392	761888	*143106	491711	**	-
49 Compensation of officers	233681	-	***	*36029	*18691	58078	52940	*23210	25386	*1542	6780	**	-
50 Repairs	44362	***	***	*1504	*4834	5317	*15102	*7572	*3598	*3000	804	**	-
51 Bad debts	11781	-	***	*1574	*562	*220	4592	*1275	*1818	*406	1335	**	-
52 Rent paid on business property	66205	***	***	*9652	*10914	*14301	21623	*971	*1447	*311	3312	**	-
53 Taxes paid	212419	***	***	*9828	*16913	33064	44789	*27191	28731	*4606	13241	**	-
54 Interest paid	68758	***	***	*3788	*6035	10188	18773	*12117	12064	*383	3564	**	-
55 Contributions or gifts	3494	***	***	*132	-	*517	*173	*169	*219	-	1647	**	-
56 Amortization	3432	-	***	*135	*57	*491	924	*99	*1034	10	683	**	-
57 Depreciation	197179	***	***	*16603	*19608	25596	43294	*23140	44712	*7142	17059	**	-
58 Depletion	79	-	***	-	-	-	-	-	-	-	79	-	-
59 Advertising	12905	***	***	*226	*1129	3402	3190	*1503	*1741	*404	1310	**	-
60 Pension, prof sh, stock, annuity	27552	-	***	*142	*3801	*2654	5779	*4092	*6994	*877	3213	**	-
61 Employee benefit programs	107913	***	***	*4613	*7502	11408	29961	*25346	18358	*7062	3640	**	-
62 Net loss, noncapital assets	1735	-	***	*72	-	*265	*9	*252	*972	112	53	**	-
63 Other deductions	811016	***	***	*46040	*90012	159736	188980	*81637	105210	*13960	73125	**	-
64 Total receipts less total deducts	274097	***	***	*4715	*-2747	22185	61120	*20237	82332	*20010	55771	**	-
65 Const taxable inc frm rel frn corps	-	-	***	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	273602	***	***	*4715	*-2747	22185	61120	*20237	82307	*20010	55302	**	-
67 Net income, total	314313	***	***	*14631	*4660	25336	72702	*20414	83826	*20010	55515	**	-
68 Deficit, total	40710	-	***	*9916	*7407	*3152	*11581	*177	*1519	-	213	-	-
69 Net income (less def), Form 1120-A	*-2208	-	***	*-2208	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	75131	-	***	*-1473	*-620	*2197	*22869	*4487	*31298	*20010	3052	-	-
72 Statutory special deductions, total	28756	***	***	*3448	*2132	*1311	*8165	*108	*8314	-	1212	-	-
73 Net operating loss deduction	23065	-	***	*3448	*2132	*1311	*8043	-	*8131	-	-	-	-
74 Dividends received deduction	*5691	***	***	-	-	-	*122	*108	*182	-	1212	-	-
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	191602	***	***	*11183	*2527	21828	31804	*15642	*44214	-	51252	**	-
77 Income tax before credits, total	59853	***	***	*1917	*379	4679	9439	*5284	*15666	-	17867	**	-
78 Regular tax	59117	***	***	*1917	*379	4679	9418	*5284	*15033	-	17805	**	-
79 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*628	-	***	-	-	-	*21	-	*607	-	-	-	-
82 Environmental tax	*108	***	***	-	-	-	-	-	*26	-	62	**	-
83 Foreign tax credit	*24	-	***	-	-	-	-	-	*24	-	-	-	-
84 U.S. Possessions tax credit	58	-	***	-	-	58	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	*298	-	***	-	-	*185	*9	*27	-	-	77	**	-
88 Prior year minumum tax credit	*1326	-	***	-	-	-	*718	*549	*58	-	-	-	-
89 Income tax after credits, total	58147	***	***	*1917	*379	4436	8712	*4707	*15583	-	17790	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

MINOR INDUSTRY 3480
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	433	*3	*189	*120	-	*51	*49	-	*11	**	4	6	**
2 Total assets	1941895	-	*675	*25170	-	*46276	*91637	-	*231800	**	308416	1237921	**
3 Cash	52727	-	*133	*5874	-	*163	*5047	-	*7674	**	7257	26579	**
4 Notes and accounts receivable	338688	-	*88	*8741	-	*25174	*16963	-	*61319	**	85078	141324	**
5 Less: Allowance for bad debts	6668	-	-	-	-	-	-	-	*2396	-	953	3319	**
6 Inventories	477880	-	*19	*6317	-	*11605	*31222	-	*88427	**	67693	272597	**
7 Investments in govt. obligations, Total	51820	-	-	-	-	-	-	-	-	-	-	51820	-
8 Tax-exempt securities	378	-	-	-	-	-	-	-	-	-	-	378	-
9 Other current assets	55068	-	-	-	-	*3293	*2190	-	*4238	**	11296	34051	**
10 Loans to stockholders	*888	-	*435	-	-	-	*454	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	168485	-	-	-	-	-	-	-	-	-	9141	159344	**
13 Depreciable assets	787226	-	-	*12078	-	*26443	*83311	-	*79622	**	130449	455322	**
14 Less: Accumulated depreciation	382757	-	-	*9462	-	*20647	*48328	-	*36321	**	70232	197767	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	65094	-	-	-	-	-	*507	-	*1459	**	17836	45292	-
18 Intangible assets (Amortizable)	*234424	-	-	*227	-	-	-	-	*1117	-	32951	200129	**
19 Less: Accumulated amortization	*6967	-	-	*227	-	-	-	-	*946	-	3153	2640	**
20 Other assets	105608	-	-	*1622	-	*246	*271	-	*27606	**	21054	54810	**
21 Total liabilities	1941895	-	*675	*25170	-	*46276	*91637	-	*231800	**	308416	1237921	**
22 Accounts payable	159893	-	-	-	-	*3685	*36061	-	*20930	**	45347	53870	**
23 Mort, notes, and bonds under 1 yr	156539	-	-	-	-	-	*22328	-	*39061	-	32068	63082	**
24 Other current liabilities	289952	-	-	*967	-	-	*14382	-	*52645	**	45861	176097	**
25 Loans from stockholders	*18998	-	-	-	-	*16421	*116	-	-	-	-	2460	-
26 Mort, notes, bonds, 1 yr or more	697442	-	-	*18936	-	-	*51169	-	*30708	**	184831	411798	**
27 Other liabilities	460298	-	-	-	-	-	*-0	-	*7679	**	35982	416636	**
28 Net worth	158773	-	*675	*5267	-	*26170	*-32418	-	*80776	**	-35673	113977	**
29 Capital stock	74812	-	*1798	*274	-	*51	*5801	-	*8620	**	3577	54691	**
30 Paid-in or capital surplus	457923	-	-	-	-	-	*15717	-	*12624	**	124766	304816	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-326166	-	*-1124	*4992	-	-	*17320	-	*59533	**	-163690	-243198	**
33 Retained earnings (S Corp)	*-16106	-	-	-	-	*26119	*-42225	-	-	-	-	-	-
34 Less: Cost of treasury stock	*31690	-	-	-	-	-	*29032	-	-	-	326	2332	-
35 Total receipts	1982876	*6228	*539	*83983	-	*47933	*254338	-	*511665	**	546517	531672	**
36 Business receipts	1945257	*6224	*539	*83983	-	*47863	*249756	-	*504516	**	534827	517549	**
37 Interest	11027	*2	-	-	-	-	*58	-	*260	**	4760	5946	**
38 Interest on govt. obligations, State and local	26	-	-	-	-	-	-	-	-	-	-	26	-
39 Rents	*4673	-	-	-	-	-	*85	-	*4417	-	114	56	-
40 Royalties	*841	-	-	-	-	-	*242	-	*2	-	332	265	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	584	-	-	-	-	-	-	-	-	-	582	2	-
43 Net gain, noncapital assets	*2312	-	-	-	-	-	*963	-	*12	**	423	913	-
44 Dividends, domestic corporations	129	-	-	-	-	-	-	-	-	-	-	129	-
45 Dividends, foreign corporations	2206	-	-	-	-	-	-	-	-	-	2206	-	-
46 Other receipts	15823	*2	-	-	-	*70	*3234	-	*2457	**	3274	6787	**
47 Total deductions	1929015	*5048	*502	*76578	-	*48322	*252020	-	*486409	**	576669	483466	**
48 Cost of sales and operations	1332061	*3016	*273	*46323	-	*21558	*146370	-	*383442	**	437399	293680	**
49 Compensation of officers	49798	*389	-	*4786	-	*14471	*8868	-	*6308	**	8839	6136	-
50 Repairs	5404	*1	-	*322	-	*121	*514	-	*94	**	1596	2755	**
51 Bad debts	*4853	-	-	-	-	-	*237	-	*222	-	597	3797	-
52 Rent paid on business property	19750	-	*95	*1578	-	*1936	*3005	-	*4025	**	6331	2780	-
53 Taxes paid	60029	*186	-	*1862	-	*2682	*11595	-	*18285	**	7685	17734	**
54 Interest paid	50716	*65	-	*1995	-	*23	*4688	-	*6001	**	20115	17828	**
55 Contributions or gifts	*458	-	-	-	-	-	*37	-	*163	-	-	258	-
56 Amortization	3425	*19	-	*23	-	-	-	-	*246	-	2137	1001	**
57 Depreciation	47892	*155	-	*3109	-	*1453	*8063	-	*6004	**	11801	17308	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	21145	*488	-	*143	-	-	*4028	-	*3957	-	6009	6520	**
60 Pension, prof sh, stock, annuity	*9061	-	-	-	-	-	-	-	*3678	**	2105	3277	-
61 Employee benefit programs	31103	*197	-	-	-	*1188	*2988	-	*13977	**	7124	5630	**
62 Net loss, noncapital assets	*2291	-	-	-	-	-	-	-	*98	-	647	1546	-
63 Other deductions	291032	*532	*135	*16437	-	*4890	*61629	-	*39909	**	64284	103216	**
64 Total receipts less total deducts	53861	*1180	*36	*7405	-	*-389	*2318	-	*25256	**	-30152	48206	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	53835	*1180	*36	*7405	-	*-389	*2318	-	*25256	**	-30152	48180	**
67 Net income, total	122823	*1180	*36	*7405	-	-	*5229	-	*25256	**	-	83715	-
68 Deficit, total	*68987	-	-	-	-	*389	*2911	-	-	-	30152	35535	**
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*-3300	-	-	-	-	*-389	*-2911	-	-	-	-	-	-
72 Statutory special deductions, total	*6001	-	*36	*1503	-	-	-	-	*2256	**	2206	-	-
73 Net operating loss deduction	*3795	-	*36	*1503	-	-	-	-	*2256	**	-	-	-
74 Dividends received deduction	2206	-	-	-	-	-	-	-	-	-	2206	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	119028	*1180	-	*5903	-	-	*5229	-	*23000	-	-	83715	-
77 Income tax before credits, total	40090	*401	-	*885	-	-	*1688	-	*7879	**	-	29235	-
78 Regular tax	39928	*401	-	*885	-	-	*1688	-	*7820	-	-	29133	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*48	-	-	-	-	-	-	-	*46	**	-	2	-
82 Environmental tax	*113	-	-	-	-	-	-	-	*13	-	-	100	-
83 Foreign tax credit	71	-	-	-	-	-	-	-	-	-	-	71	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	323	-	-	-	-	-	-	-	-	-	-	323	-
88 Prior year minumum tax credit	*257	-	-	-	-	-	-	-	*82	-	-	175	-
89 Income tax after credits, total	39439	*401	-	*885	-	-	*1688	-	*7798	**	-	28666	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	25410	1029	8827	3898	4276	2896	3376	531	322	127	72	32	24
2 Total assets	50126792	-	275926	624938	1547330	2034544	6939536	3563222	5031689	4405298	4841049	4766049	16097212
3 Cash	3118082	-	42741	81298	214347	305926	714828	267792	255176	247303	162267	151410	674993
4 Notes and accounts receivable	11138833	-	68762	181136	472064	586031	1816825	907831	1254097	1016608	1025374	1101932	2708173
5 Less: Allowance for bad debts	180235	-	-	*1076	*1112	2670	18604	14306	29231	17764	29038	22605	43828
6 Inventories	10024148	-	55932	96938	240800	362435	1611041	812354	1279132	1000578	1065971	967558	2531409
7 Investments in govt. obligations, Total	151145	-	*3780	*179	-	*279	*2444	*19739	*9489	*12483	1465	96596	4689
8 Tax-exempt securities	142040	-	-	-	-	*258	*37458	*2261	*50467	*21106	-	18810	11682
9 Other current assets	1761512	-	10070	10266	21193	47908	208689	143493	166662	121206	192618	192925	646482
10 Loans to stockholders	709260	-	*8760	*28272	25885	29552	58832	17288	*6132	*42038	1605	13306	477592
11 Mortgage and real estate loans	28970	-	-	*13116	-	*103	*2300	*11705	-	*1131	90	524	-
12 Other investments	4787638	-	-	*1091	*20337	40855	410954	109934	387676	231182	347050	478790	2759769
13 Depreciable assets	29331450	-	400375	649898	1504132	1720750	5002262	2526489	3294987	2675923	2858439	2333996	6364198
14 Less: Accumulated depreciation	16497514	-	323838	445646	1035550	1145355	3256587	1405286	1902352	1284362	1453412	1182121	3063004
15 Depletable assets	*1531	-	*256	-	*1177	-	-	-	*26	-	-	-	71
16 Less: Accumulated depletion	*112	-	*34	-	*53	-	-	-	*24	-	-	-	2
17 Land	766870	-	*8728	*5	26141	34922	115228	82285	71459	70440	119137	75510	163014
18 Intangible assets (Amortizable)	3058107	-	*3610	*2514	50575	25086	96526	58948	163223	216722	470266	364704	1605933
19 Less: Accumulated amortization	543887	-	*2462	*674	26948	4193	36625	22784	67662	57215	113399	117580	94345
20 Other assets	2328956	-	-755	7622	34344	32657	173966	45479	92433	107919	192614	292293	1350385
21 Total liabilities	50126792	-	275926	624938	1547330	2034544	6939536	3563222	5031689	4405298	4841049	4766049	16097212
22 Accounts payable	5879779	-	80106	72235	270839	288732	935376	530837	611073	666831	516519	500876	1406355
23 Mort, notes, and bonds under 1 yr	4260045	-	40559	50300	232769	128820	731910	372663	574490	454276	353554	446412	874291
24 Other current liabilities	4297698	-	28327	49202	99753	121467	517899	311289	403870	370728	369597	493107	1532460
25 Loans from stockholders	2074143	-	295275	170492	94025	163210	433324	41966	55494	72210	108411	19855	619882
26 Mort, notes, bonds, 1 yr or more	11053132	-	72465	130684	333302	452818	1076382	593933	927569	919443	1385919	1064072	4096545
27 Other liabilities	2626431	-	*2868	*7145	8307	9197	82091	81234	143283	256050	337400	417264	1281593
28 Net worth	19935564	-	-243674	144880	508335	870300	3162555	1631301	2315910	1665760	1769650	1824462	6286086
29 Capital stock	2809914	-	59654	55547	114802	100009	293617	235821	460044	393121	363801	276903	456596
30 Paid-in or capital surplus	7416188	-	*16075	*12345	53422	51110	567963	321618	429269	424312	624966	652033	4263076
31 Retained earnings, appropriated	*22480	-	-	-	-	*100	*14643	-	*2908	-	11	4818	-
32 Retained earnings, unappropriate	6675820	-	-130047	172951	281095	559850	1396223	425147	678578	439617	486763	542490	1823153
33 Retained earnings (S Corp)	4061620	-	-144454	*-79549	112751	290299	1173572	702624	813819	473043	320000	399514	-
34 Less: Cost of treasury stock	1050457	-	*44902	*16415	53734	131067	283464	53908	68707	64334	25892	51295	256739
35 Total receipts	76832716	455445	1162890	1885682	4130579	4557936	13527706	6937469	8521462	7159902	6580715	6481405	15431526
36 Business receipts	75458272	367997	1141284	1869596	4094976	4521165	13420057	6893719	8409577	7073517	6463501	6310298	14892587
37 Interest	249143	367	*787	6245	4533	4187	12547	4718	11355	12367	22864	38197	130974
38 Interest on govt. obligations, State and local	15093	*20	-	-	*11	*1116	*2350	*1232	3344	*1028	545	2125	3321
39 Rents	60061	*132	-	*262	*2961	*1058	5299	*1485	5493	4333	5021	4869	29147
40 Royalties	156728	-	-	-	-	-	*126	*308	5578	*2770	4524	10998	132423
41 Net S-T cap gain less net LT loss	18867	14135	-	*25	-	*259	*29	-	*334	*5	446	3634	-
42 Net L-T cap gain less net ST loss	126468	*15306	-	*924	*5078	*1216	10594	*742	8364	2174	16378	37366	28326
43 Net gain, noncapital assets	109450	*53021	*8824	*1289	*4833	779	4754	3241	4148	3878	10736	4508	9438
44 Dividends, domestic corporations	27903	-	-	*18	*116	*150	*1409	*250	5285	*286	3812	1002	15575
45 Dividends, foreign corporations	93693	-	-	-	-	-	-	*573	*15037	*9649	3466	8749	56218
46 Other receipts	517038	4467	11995	7322	18071	28005	70541	31200	52946	49895	49421	59659	133516
47 Total deductions	73708441	418187	1237526	1830424	4006068	4371732	13009068	6735368	8080633	6788812	6365383	6203401	14661839
48 Cost of sales and operations	52610487	270323	580721	1149198	2340537	3013121	8974573	4967323	6003983	5257332	4665759	4638190	10749426
49 Compensation of officers	2547479	25146	169647	160654	385498	277717	782782	250292	193836	109356	68034	58918	65600
50 Repairs	332632	1460	6898	19286	24310	19410	60666	21984	42989	15598	35062	34460	50507
51 Bad debts	161083	*4589	*885	*2319	11314	5918	33086	21360	14242	9469	15776	22228	19897
52 Rent paid on business property	710969	7366	65875	50554	95763	63313	142867	33671	43677	29921	37376	40294	100292
53 Taxes paid	1876975	9490	46428	55282	152886	141193	393167	167756	199790	145876	125617	120894	318596
54 Interest paid	1402050	15234	10315	20052	52090	52785	171625	82123	123608	122977	163771	166760	420709
55 Contributions or gifts	24486	*6	*21	374	910	463	3061	2061	2838	1556	1883	3173	8140
56 Amortization	191683	*3784	*613	*124	8925	4059	14537	9854	15821	25633	36925	18250	53158
57 Depreciation	2129342	12473	30620	84483	130557	143457	369320	166485	224590	211675	196714	151354	407617
58 Depletion	*2	-	-	-	-	-	-	*2	-	-	-	-	-
59 Advertising	486726	*1485	14006	7323	15613	21490	81647	36162	42963	31290	44740	49864	140145
60 Pension, prof sh, stock, annuity	499595	*807	-	*23786	18755	24920	84844	50830	47232	33580	39184	27032	148624
61 Employee benefit programs	1383823	*4163	*8072	*20831	72218	69401	254730	96874	161615	112978	111244	116522	355175
62 Net loss, noncapital assets	40349	*5122	*265	*2430	*677	*2383	5257	1937	2478	1042	6164	4071	8523
63 Other deductions	9310759	56737	303160	233728	696015	532103	1636907	826653	960972	680532	817133	751390	1815430
64 Total receipts less total deducts	3124275	37258	-74636	55258	124511	186204	518638	202101	440828	371090	215332	278004	769688
65 Const taxable inc frm rel frn corps	48686	-	-	-	-	-	-	*87	4519	*4550	582	1149	37799
66 Net income (less deficit), total	3157869	37238	-74636	55258	124500	185088	516288	200957	442003	374612	215368	277028	804166
67 Net income, total	4013880	*75414	35489	93269	180173	230580	639625	287701	515258	432870	280176	315294	928031
68 Deficit, total	856011	*38175	110125	*38011	55674	45492	123338	86744	73254	58258	64808	38266	123865
69 Net income (less def), Form 1120-A	*5994	-	*225	*6787	*-1019	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1191301	*14966	-27576	*34036	80905	151696	363313	115912	200897	152554	60030	44568	-
72 Statutory special deductions, total	432699	*56416	*2020	*35641	23915	*2101	48665	15989	70466	30977	37127	33002	76380
73 Net operating loss deduction	378980	*56416	*2020	*35641	23833	*1996	47679	*15336	59897	28172	32003	28147	47840
74 Dividends received deduction	53719	-	-	-	*81	*105	*986	*653	10569	*2805	5124	4854	28540
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2240239	*2055	*1703	14804	58280	65756	196650	149495	238564	250480	180477	230310	851666
77 Income tax before credits, total	768580	*1677	*255	2727	10514	15112	56831	52295	84114	86505	65061	83241	310246
78 Regular tax	739401	*699	*255	2220	10508	14946	55610	50632	81218	84518	61394	79543	297857
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	26219	*949	-	*507	*6	*166	1220	*1482	2657	*1747	3466	2990	11030
82 Environmental tax	2081	29	-	-	-	-	*2	*3	132	217	201	303	1194
83 Foreign tax credit	47402	-	-	-	-	-	-	*5	*4701	*5118	1017	4837	31723
84 U.S. Possessions tax credit	*1974	134	-	-	-	425	15	1400	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	9624	*69	-	*202	*36	*417	*1475	*361	*1046	*2792	624	815	1785
88 Prior year minumum tax credit	13798	-	-	-	-	*30	639	*1808	*1629	*2320	1246	5249	875
89 Income tax after credits, total	695782	*1474	*255	2525	10478	14240	54702	48721	76737	76274	62173	72340	275863

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 24
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	28469	1288	9779	4332	2888	3757	4401	955	527	213	128	95	106
2 Total assets	257218959	-	404981	720426	1057870	2663821	9407706	6673948	8176748	7371913	9375578	15089104	196276865
3 Cash	11641147	-	94541	86001	168831	285525	1133383	568263	473852	529425	580235	781676	6939415
4 Notes and accounts receivable	71388024	-	86135	162045	257591	763013	2303361	1979364	2315732	1913242	2306428	3614698	55686415
5 Less: Allowance for bad debts	1504793	-	*517	*863	*884	5610	25049	28928	50223	40899	62412	113926	1175484
6 Inventories	37633618	-	35548	135795	180289	674265	2559814	2050485	2227356	1914365	1978100	3085886	22791714
7 Investments in govt. obligations, Total	987414	-	*3	-	*13357	*13338	*16505	*19593	*56466	*37967	29365	59133	741687
8 Tax-exempt securities	1098823	-	*1	-	-	-	*8254	*1535	*9740	*37834	117936	24611	898912
9 Other current assets	12881493	-	16603	11561	34464	91993	426918	230072	434863	353907	451821	727306	10101986
10 Loans to stockholders	861033	-	*6533	*8060	39616	60636	69465	40710	10319	41381	26708	165443	392161
11 Mortgage and real estate loans	192786	-	*-0	*2119	*5262	-	*9617	*4740	*675	*19789	11785	1871	136928
12 Other investments	40983323	-	*4386	*45434	29318	35891	306780	238755	434812	581969	971831	1577346	36756802
13 Depreciable assets	122886280	-	663906	815966	1009845	2282451	6316078	3334129	3969887	3338441	4126802	6617842	90410934
14 Less: Accumulated depreciation	74057987	-	534042	564370	714871	1644823	4131762	2079745	2300739	1904553	2296063	3561965	54325055
15 Depletable assets	130527	-	*278	-	*93	-	*2237	*20	*14220	*2481	1367	-	109831
16 Less: Accumulated depletion	*29301	-	-	-	*53	-	*277	-	*4329	557	-	-	24085
17 Land	2737622	-	*14390	*1995	21745	57591	150204	132916	118358	97644	178389	206241	1758149
18 Intangible assets (Amortizable)	16076465	-	*531	*12274	*18533	64458	287968	119022	295712	462966	682036	1598828	12534139
19 Less: Accumulated amortization	3675774	-	*100	*7239	*11397	35165	189344	44177	91454	124508	181628	451051	2539711
20 Other assets	16988260	-	16785	11647	6133	20258	163552	107194	261499	111021	452879	755165	15082129
21 Total liabilities	257218959	-	404981	720426	1057870	2663821	9407706	6673948	8176748	7371913	9375578	15089104	196276865
22 Accounts payable	33441360	-	48342	103562	180418	501271	1438764	993319	1315276	1159970	1118027	1920072	24662338
23 Mort, notes, and bonds under 1 yr	23234352	-	35856	59125	108927	215212	1096740	929751	1233496	772056	751991	1025969	17005227
24 Other current liabilities	26978681	-	30534	66435	111962	199127	1078340	825421	1024622	839209	1188041	2348769	19266221
25 Loans from stockholders	2835872	-	155661	141076	78398	217299	504831	250721	207369	89823	75206	425090	690399
26 Mort, notes, bonds, 1 yr or more	58801749	-	69506	130130	209654	515228	1363486	754232	1126271	989084	1658598	3244581	48740980
27 Other liabilities	27255760	-	*36121	*3536	*185572	12777	199001	125631	409822	265931	586683	921397	24509290
28 Net worth	84671186	-	28960	216563	182938	1002907	3726544	2794872	2859892	3255840	3997034	5203225	61402411
29 Capital stock	20518565	-	65707	94716	1240361	549822	700864	325651	660756	589260	847676	1193316	14250437
30 Paid-in or capital surplus	50318849	-	43570	*72712	58673	123214	1437497	959414	770092	1236245	2176839	3692424	39748168
31 Retained earnings, appropriated	3775238	-	-	-	-	*18145	*11799	-	*11833	*11648	15664	14045	3692102
32 Retained earnings, unappropriate	11720521	-	17521	117952	-1018231	-24919	833441	514349	695175	565171	908771	452220	8659070
33 Retained earnings (S Corp)	4580029	-	*-36614	*-41046	*-15790	449395	955749	1122396	790302	924685	305371	165200	-39620
34 Less: Cost of treasury stock	6242015	-	*61224	*27771	82075	112751	212807	126938	68266	71168	257287	313981	4907747
35 Total receipts	287011155	1446892	1545518	1735624	2621452	6336174	18077989	11149170	12176706	10942564	11432361	17683875	191862830
36 Business receipts	256037190	1381439	1489843	1722208	2607733	6296659	17847871	11028144	11989875	10723448	11166031	17108186	162675754
37 Interest	3713806	10984	1228	2238	4484	7352	29976	15470	31162	28992	52548	176967	3352405
38 Interest on govt. obligations, State and local	154168	*192	-	-	*91	*36	*1493	3033	1842	4624	9186	7496	126176
39 Rents	7506594	*49	*881	*1300	*615	*5873	8029	9604	8015	8775	11365	17470	7434617
40 Royalties	12369697	*248	-	-	*39	-	2928	*7763	4604	17754	29563	55416	12251382
41 Net S-T cap gain less net LT loss	33197	*6	-	-	*4	*126	*384	*153	*649	*5800	502	444	25130
42 Net L-T cap gain less net ST loss	835680	*26140	*15075	-	*107	*1533	26330	4347	11624	5731	8275	93679	642839
43 Net gain, noncapital assets	377289	*2110	*16364	*2036	*770	2333	38574	23440	15420	13479	16853	20339	225570
44 Dividends, domestic corporations	133268	*599	-	-	*549	*293	1896	*5781	1651	15603	10170	10363	86363
45 Dividends, foreign corporations	1683902	-	-	-	-	-	*3447	*6657	5260	17041	34863	61630	1555004
46 Other receipts	4166365	25125	22128	7843	7060	21969	117062	44779	106603	101316	93006	131886	3487589
47 Total deductions	283638449	1458513	1541580	1789729	2590659	6187462	17819217	10769686	11683402	10611138	11081517	17371978	190733567
48 Cost of sales and operations	177135480	953585	629423	895949	1614555	4208319	12161963	7665351	8233769	7902387	7705335	11820547	113344298
49 Compensation of officers	4009305	74404	149808	207812	200078	419105	1014523	419572	294279	184204	158369	177723	709429
50 Repairs	2317780	2676	19288	8792	18186	24717	73070	27345	39420	39767	42740	83348	1938434
51 Bad debts	903924	*16883	*1266	10580	8553	11092	59551	23202	31961	26037	26600	59361	628838
52 Rent paid on business property	3689208	15394	52144	54459	54806	102268	218019	81189	78000	62688	99548	145391	2725301
53 Taxes paid	6122035	35799	60558	70476	87368	210118	525369	277536	282926	207531	233991	342305	3788059
54 Interest paid	7486499	34635	18641	25812	33452	86384	221457	131700	206228	136429	213726	511400	5866635
55 Contributions or gifts	127499	*24	*1459	*237	647	1706	5100	1544	4167	3045	4163	8088	97319
56 Amortization	933692	12839	*1019	*2654	*143	3864	24374	19860	26890	36684	42189	83254	679922
57 Depreciation	9512586	34125	47738	64370	86731	143467	469643	225283	283384	251003	300904	550518	7055420
58 Depletion	19371	-	-	-	-	-	*278	*3385	*2	*79	1	4	15623
59 Advertising	2582621	15914	13812	12476	19034	43584	136069	76547	81078	60309	125725	126923	1871150
60 Pension, prof sh, stock, annuity	2002520	2889	*15010	*14843	11540	22470	94316	74584	71788	64423	69760	106842	1454054
61 Employee benefit programs	7157794	17346	20301	29925	30089	118914	280038	189416	228837	172760	191016	404470	5474683
62 Net loss, noncapital assets	612821	*6294	*209	*3505	*78	*1544	17536	1891	9401	8173	11945	39638	512607
63 Other deductions	59025312	235706	510903	387839	425398	789910	2517912	1551282	1811273	1455621	1855506	2912167	44571796
64 Total receipts less total deducts	3372707	-11621	3938	-54105	30793	148712	258772	379485	493304	331426	350844	311897	1129263
65 Const taxable inc frm rel frn corps	2642211	-	-	-	-	-	-	*483	*442	*5294	10159	34886	2590948
66 Net income (less deficit), total	5860750	-11813	3938	-54105	30702	148676	257279	376935	491904	332096	351817	339287	3594035
67 Net income, total	11083881	70542	76622	52467	128172	249192	801248	553139	696944	492150	586484	717265	6659657
68 Deficit, total	5223131	82355	72684	106572	97470	100516	543969	176204	205040	160054	234667	377978	3065622
69 Net income (less def), Form 1120-A	*-13925	-	*-14732	*807	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*3337	*3337	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1044472	29144	*19384	*-19116	45953	71436	207828	215392	223060	139090	64426	45126	2750
72 Statutory special deductions, total	1618764	*12357	11439	*17065	14348	46223	104204	48448	71576	39407	84178	89512	1080006
73 Net operating loss deduction	1099159	*12357	11439	*17065	13973	46019	99451	40844	65179	*16349	63274	63804	649406
74 Dividends received deduction	519605	-	-	-	*375	*205	4754	7604	6398	23057	20904	25708	430601
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8169415	*11235	36258	21043	46239	115478	355925	249809	396743	307682	437128	588211	5603664
77 Income tax before credits, total	2866702	4024	5621	3363	10227	27201	112434	86810	137241	106886	154294	207865	2010735
78 Regular tax	2793677	*3690	5621	3363	10227	27201	109494	83991	134675	104624	149347	203380	1958064
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*530	-	-	-	-	-	-	-	-	*519	6	-	4
81 Alternative minumum tax	59492	*281	-	-	-	-	2935	2715	2133	1331	4374	3638	42085
82 Environmental tax	9906	*6	-	-	-	-	-	*18	159	203	498	718	8304
83 Foreign tax credit	676049	*6	-	-	-	-	*364	*1198	2780	3118	8879	24627	635076
84 U.S. Possessions tax credit	*46990	-	-	-	-	-	593	950	4627	4922	-	10832	25067
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1287	-	-	-	-	-	-	-	-	-	-	-	1287
87 General business credit	129109	-	-	*185	*918	*2822	3922	*1101	3322	3730	4880	6176	102054
88 Prior year minumum tax credit	30426	*253	-	-	-	*48	*1066	*118	1429	*1570	1945	1642	22355
89 Income tax after credits, total	1982842	3765	5621	*3178	9310	24331	106489	83443	125082	93546	138591	164589	1224896

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Farm machinery

MINOR INDUSTRY 3520
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1849	*17	*406	*493	*127	*334	315	105	*22	*13	7	6	5
2 Total assets	14536950	-	*6019	*82432	*39085	*263447	743052	704512	*326440	*482632	476225	878525	10534582
3 Cash	493280	-	*1540	*13356	*424	*42811	39371	83064	*8394	*36214	28837	52356	186914
4 Notes and accounts receivable	8099925	-	*4132	*6714	*9163	*56446	141077	138048	*140444	*128028	145212	261736	7068925
5 Less: Allowance for bad debts	185721	-	-	*643	*355	*168	*1979	*2187	*3645	*4460	3185	15493	153605
6 Inventories	2100920	-	*255	*16840	*24840	*120747	374697	263719	*103909	*165915	148439	237582	643976
7 Investments in govt. obligations, Total	3343	-	-	-	-	-	-	-	-	2902	441	-	-
8 Tax-exempt securities	42555	-	-	-	-	-	-	-	-	-	34702	7853	-
9 Other current assets	238204	-	-	*3643	*411	*2749	22791	10745	*4742	*8231	15934	48746	120211
10 Loans to stockholders	29682	-	-	-	*1994	*4181	*84	*6945	-	-	16477	-	-
11 Mortgage and real estate loans	*5595	-	-	*2119	-	-	*3476	-	-	-	-	-	-
12 Other investments	414559	-	-	*8367	*749	*2481	*3470	*12184	*3424	*17331	14315	22632	329606
13 Depreciable assets	5601051	-	*6886	*56155	*2007	*68444	282649	310928	*124401	*242796	135058	404437	3967291
14 Less: Accumulated depreciation	3427171	-	*6794	*28819	*849	*50417	170946	166774	*73497	*137404	73428	227472	2490772
15 Depletable assets	*2237	-	-	-	-	-	*2237	-	-	-	-	-	-
16 Less: Accumulated depletion	*277	-	-	-	-	-	*277	-	-	-	-	-	-
17 Land	97937	-	-	*154	*634	*9214	*12206	*20374	*1335	*7465	3205	12249	31100
18 Intangible assets (Amortizable)	799405	-	-	*10907	*152	*15538	*3531	*3372	*5139	*8476	1446	30429	720415
19 Less: Accumulated amortization	126173	-	-	*6362	*83	*9766	*1642	*1627	*765	*956	309	14373	90289
20 Other assets	347600	-	-	-	-	*1185	32306	*25722	*12560	*8094	9081	57842	200810
21 Total liabilities	14536950	-	*6019	*82432	*39085	*263447	743052	704512	*326440	*482632	476225	878525	10534582
22 Accounts payable	2864931	-	*1222	*6140	*4943	*46882	156336	67014	*29888	*45961	61810	100054	2344682
23 Mort, notes, and bonds under 1 yr	903736	-	*8793	*16621	*14962	*11890	95110	*129603	*84252	*44920	85676	109465	302444
24 Other current liabilities	775330	-	*704	*801	*2248	*10502	101356	44930	*58630	*54359	55507	202232	244061
25 Loans from stockholders	169162	-	-	*50265	*3584	*3999	*44010	*42541	*11637	-	1721	11406	-
26 Mort, notes, bonds, 1 yr or more	4782064	-	-	*3670	*11290	*70114	115036	57584	*55372	*63960	46512	245319	4113207
27 Other liabilities	1639765	-	-	*200	*44	*131	*8934	*3773	*2429	*2700	29745	-95054	1686863
28 Net worth	3401962	-	*-4700	*4735	*2014	*119929	222268	359068	*84233	*270733	195254	305103	1843325
29 Capital stock	1636415	-	*609	*6420	*1649	*12825	17540	6591	*4492	*20245	10714	23944	1531386
30 Paid-in or capital surplus	544592	-	*848	-	*587	*8609	16761	*4649	*10465	*23813	41102	181521	256238
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	866576	-	*-6157	*32726	*11396	*98277	63145	*155046	*16504	*137188	123920	60083	174447
33 Retained earnings (S Corp)	553204	-	-	*-34412	-	*2793	*132431	*206315	*57604	*100601	20849	67024	-
34 Less: Cost of treasury stock	198824	-	-	-	*11617	*2574	*7608	*13533	*4831	*11114	1331	27469	118746
35 Total receipts	17361145	*9732	*33877	*132265	*84334	*491372	1547694	1265807	*543141	*737427	721146	1403500	10390850
36 Business receipts	16150876	*9732	*33877	*126418	*84120	*488153	1509633	1259286	*534605	*719461	703080	1371624	9310889
37 Interest	571435	-	-	*572	*209	*1632	1302	*1604	*1565	*1671	4293	9543	549044
38 Interest on govt. obligations, State and local	*5900	-	-	-	-	*36	-	-	-	-	2113	251	3500
39 Rents	58345	-	-	-	-	*493	*1662	*121	*1802	*579	1410	1324	50956
40 Royalties	4251	-	-	-	-	-	*248	*6	-	*188	114	209	3487
41 Net S-T cap gain less net LT loss	96	-	-	-	-	-	-	-	-	-	-	-	96
42 Net L-T cap gain less net ST loss	12919	-	-	-	-	*443	*10997	*617	*53	*13	397	-	398
43 Net gain, noncapital assets	62413	-	-	*675	-	-	*15101	*1450	*155	*318	107	2132	42476
44 Dividends, domestic corporations	*19654	-	-	-	-	-	-	-	-	*10573	6	46	9029
45 Dividends, foreign corporations	*8606	-	-	-	-	-	*941	-	-	*2400	-	-	5265
46 Other receipts	466650	-	-	*4600	*5	*616	7811	2723	*4962	*2225	9627	18372	415711
47 Total deductions	16791112	*12136	*33737	*151482	*89843	*474316	1480761	1174915	*496014	*679275	673581	1389510	10135541
48 Cost of sales and operations	11027284	*7214	*11031	*67913	*69536	*334668	1103381	889726	*357412	*500084	520743	959635	6205940
49 Compensation of officers	195031	*330	-	*17661	-	*26718	48938	46120	*12598	*9288	7180	11153	15046
50 Repairs	280068	-	*770	*846	*290	*2922	5623	4191	*1018	*1674	1203	8070	253461
51 Bad debts	90296	-	-	*2291	*373	*637	3818	1518	*1144	*3371	1124	9395	66627
52 Rent paid on business property	157389	-	*48	*3091	*266	*3811	6965	5632	*2340	*1386	2811	8385	122653
53 Taxes paid	316928	*1128	*1059	*5017	*460	*10950	30313	27579	*11217	*14491	11737	28912	174065
54 Interest paid	577420	-	*110	*2271	*1355	*3530	20732	15552	*12043	*7938	9657	36171	468062
55 Contributions or gifts	7846	-	-	-	-	*390	*309	*151	*27	*489	160	1011	5309
56 Amortization	17330	-	-	*2181	*30	*1531	*395	*308	*1117	*789	473	7142	3363
57 Depreciation	397530	*380	*265	*6825	*178	*4425	25755	27187	*8224	*20873	11079	41564	250775
58 Depletion	*278	-	-	-	-	-	*277	*1	-	-	-	-	-
59 Advertising	195581	*43	*52	*4118	*1542	*7007	15061	14778	*8399	*8931	7945	14277	113429
60 Pension, prof sh, stock, annuity	266986	*1	-	-	-	*1278	*4350	*9264	*5460	*5479	2714	7050	231391
61 Employee benefit programs	520426	*320	*1854	*1712	*37	*1656	21103	10380	*4920	*7487	12133	33275	425551
62 Net loss, noncapital assets	*2477	-	-	-	-	-	-	-	*441	-	625	123	1288
63 Other deductions	2738241	*2720	*18548	*37556	*15776	*74793	193742	122528	*69655	*96996	83999	223346	1798581
64 Total receipts less total deducts	570033	*-2404	*139	*-19217	*-5509	*17056	66932	90892	*47126	*58151	47566	13990	255309
65 Const taxable inc frm rel frn corps	*6971	-	-	-	-	-	-	-	-	*10	-	-	6961
66 Net income (less deficit), total	571105	*-2404	*139	*-19217	*-5509	*17020	66932	90892	*47126	*58161	45453	13739	258770
67 Net income, total	679962	-	*1117	*276	-	*20927	74787	92184	*54515	*60776	49773	37704	287903
68 Deficit, total	108857	*2404	*978	*19492	*5509	*3907	*7855	*1291	*7389	*2614	4320	23965	29132
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	149907	*-2404	-	*-11203	-	*-205	*46635	*51242	*41005	*16052	-1132	9917	-
72 Statutory special deductions, total	77228	-	*1117	*276	-	-	*18200	-	*1342	*15173	4789	9928	26404
73 Net operating loss deduction	56405	-	*1117	*276	-	-	*17259	-	*1342	*4323	4784	9928	17376
74 Dividends received deduction	*20823	-	-	-	-	-	*941	-	-	*10850	4	-0	9028
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	441660	-	-	-	-	*20927	*9952	*40942	*12242	*29551	41796	17859	268390
77 Income tax before credits, total	150496	-	-	-	-	*4946	*2969	*13843	*4140	*10157	14350	6455	93634
78 Regular tax	149420	-	-	-	-	*4946	*2776	*13839	*4137	*10047	14235	6208	93231
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*559	-	-	-	-	-	*193	*4	-	*79	67	216	-
82 Environmental tax	517	-	-	-	-	-	-	*-0	*3	*31	48	31	404
83 Foreign tax credit	*3607	-	-	-	-	-	-	-	-	*12	98	-	3497
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	937	-	-	-	-	-	*172	*7	*340	*301	74	2	41
88 Prior year minumum tax credit	*680	-	-	-	-	-	*476	-	*126	-	-	-	78
89 Income tax after credits, total	145272	-	-	-	-	*4946	*2321	*13836	*3675	*9845	14177	6453	90019

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2597	*13	*1049	*265	*332	*325	390	116	46	23	11	13	14
2 Total assets	36358692	-	*37731	*41157	*118761	*223260	910008	704873	754994	780901	893602	2203071	29690332
3 Cash	740293	-	*11587	*4331	*6177	*23841	136875	56155	64710	12236	78416	105748	240219
4 Notes and accounts receivable	12380156	-	*8777	*12125	*33887	*93586	174859	208049	190620	179199	199888	591493	10687672
5 Less: Allowance for bad debts	138197	-	-	-	*48	*412	*1715	*1735	*3147	6285	7233	10808	106815
6 Inventories	4681922	-	*9079	*16589	*43331	*66303	330038	251546	219044	322440	195845	477318	2750390
7 Investments in govt. obligations, Total	26559	-	-	-	-	-	-	-	-	-	-	17630	8930
8 Tax-exempt securities	*127504	-	-	-	-	-	*3459	-	-	-	18854	-	105191
9 Other current assets	1272875	-	*257	*1082	*513	*11196	36400	18295	38249	30607	16458	110939	1008878
10 Loans to stockholders	38389	-	*1160	-	*10087	*1377	*1511	*279	*1408	17153	806	-	4609
11 Mortgage and real estate loans	*2149	-	-	-	*1850	-	-	-	-	*299	-	-	-
12 Other investments	6889291	-	-	*4553	*6656	*281	*49072	*9486	*14038	*36690	50218	145033	6573264
13 Depreciable assets	13899022	-	*26845	*20628	*91673	*75275	483985	482020	415150	227503	564926	877288	10633728
14 Less: Accumulated depreciation	7873543	-	*19234	*18151	*76946	*49413	344297	346219	252959	126199	326566	486883	5826676
15 Depletable assets	56552	-	-	-	-	-	-	-	-	-	-	-	56552
16 Less: Accumulated depletion	10156	-	-	-	-	-	-	-	-	-	-	-	10156
17 Land	351825	-	-	-	-	*651	14880	*21310	22126	*6296	42648	26819	217096
18 Intangible assets (Amortizable)	2048089	-	-	-	*3595	*7	*5902	*2745	*24644	*87725	62151	179507	1681815
19 Less: Accumulated amortization	440473	-	-	-	*1527	*4	*1006	*1496	*3788	*17352	43694	81478	290128
20 Other assets	2306433	-	*-739	*-0	*-488	*573	20046	*4439	24901	10588	40883	250467	1955764
21 Total liabilities	36358692	-	*37731	*41157	*118761	*223260	910008	704873	754994	780901	893602	2203071	29690332
22 Accounts payable	6662789	-	*9076	*4125	*24068	*51365	121387	124345	123055	185912	100069	374653	5544735
23 Mort, notes, and bonds under 1 yr	2670540	-	-	*3861	*1837	*23143	96186	*45952	79180	203735	13150	224605	1978892
24 Other current liabilities	2530940	-	*1113	*1065	*14986	*12128	91803	66069	99815	73382	95317	359448	1715813
25 Loans from stockholders	108167	-	*9989	*4785	*6637	*35261	*11873	*50	-	*32034	7376	160	-
26 Mort, notes, bonds, 1 yr or more	9683334	-	*2182	*2945	*12803	*26342	100420	*146592	101864	*186477	125252	548042	8430415
27 Other liabilities	4263101	-	*-28	*-0	-	-	*832	*52432	*10723	*46087	44615	275125	3833315
28 Net worth	10439821	-	*15399	*24376	*58429	*75020	487509	269434	340358	53274	507822	421038	8187162
29 Capital stock	1551986	-	*529	*6397	*38604	*83192	27780	22693	62825	68579	95136	116334	1029919
30 Paid-in or capital surplus	7129345	-	*18898	*10333	*6069	*5725	79562	78945	77919	*128640	162626	469781	6090846
31 Retained earnings, appropriated	239834	-	-	-	-	-	-	-	-	-	-	265	239568
32 Retained earnings, unappropriate	2024374	-	*4360	*7646	*24273	*-53788	172444	81823	170044	-143501	260745	-162777	1663105
33 Retained earnings (S Corp)	446656	-	*-3433	-	-	*54171	*245363	*114499	*36056	-	-	-	-
34 Less: Cost of treasury stock	952374	-	*4955	-	*10518	*14280	*37640	*28526	*6485	444	10686	2565	836276
35 Total receipts	34333586	*65638	*144733	*135284	*288584	*553482	1560849	1255822	1191876	912786	1152095	2841338	24231100
36 Business receipts	32210824	*62939	*133682	*133629	*287965	*552663	1540603	1248275	1178909	857364	1114597	2770915	22329284
37 Interest	878420	*44	*129	*409	*396	*186	2442	*846	1806	3770	7454	30176	830761
38 Interest on govt. obligations, State and local	*534	-	-	-	-	-	*61	*65	-	-	285	108	16
39 Rents	183194	-	-	-	-	-	*1311	*528	*114	*1186	3302	2791	173962
40 Royalties	152673	*202	-	-	-	-	-	-	*244	*10040	2519	7029	132639
41 Net S-T cap gain less net LT loss	210	-	-	-	-	-	-	-	-	-	-	205	5
42 Net L-T cap gain less net ST loss	148603	*1858	*9974	-	-	*23	*1474	*21	*119	*186	647	6581	127721
43 Net gain, noncapital assets	16000	*275	*948	-	-	*575	*1705	*174	*2290	*779	414	2671	6169
44 Dividends, domestic corporations	33266	-	-	-	-	-	-	-	*1	-	2712	945	29609
45 Dividends, foreign corporations	431776	-	-	-	-	-	-	-	-	*773	14671	575	415758
46 Other receipts	278086	*319	*-0	*1245	*224	*35	13255	5913	8393	38688	5495	19344	185177
47 Total deductions	33165879	*67512	*143726	*135883	*277441	*521449	1518451	1244402	1151577	919361	1108090	2885878	23192108
48 Cost of sales and operations	23238475	*45137	*88371	*79967	*204424	*379057	1098233	953280	882538	663576	763132	2133850	15946910
49 Compensation of officers	364034	*1328	*1063	*23442	*7116	*23945	95787	61370	22101	12094	13521	22974	79294
50 Repairs	271724	*634	*631	*89	*796	*2468	5498	2209	2553	5080	10462	22885	218417
51 Bad debts	54309	-	-	*2906	*341	*1718	5890	*2094	*1265	4024	1616	7825	26631
52 Rent paid on business property	348681	*579	*1007	*2268	*6047	*8352	16633	6039	3484	6207	13788	21175	263103
53 Taxes paid	676518	*284	*1979	*3100	*5744	*12360	38444	31675	27512	10354	24470	46790	473805
54 Interest paid	1034808	*1338	*1208	*737	*2124	*4100	11428	11293	13800	20860	13107	98720	856093
55 Contributions or gifts	21015	-	*322	-	*33	-	*305	*4	*213	*135	294	884	18824
56 Amortization	103405	*4	-	-	-	*1	*104	*1302	*1011	*2916	6514	12369	79184
57 Depreciation	1146919	*4302	*4196	*548	*3132	*9381	31195	19881	31356	18559	32525	47259	944585
58 Depletion	12394	-	-	-	-	-	-	-	-	-	1	-	12393
59 Advertising	154605	*279	*339	*72	*942	*4666	23794	6685	4767	3919	5152	12026	91964
60 Pension, prof sh, stock, annuity	307470	-	-	-	*132	*243	*4904	*10056	8485	*4671	9522	21487	247971
61 Employee benefit programs	834775	*3049	-	*12	*1728	*3684	14331	*19268	17275	13471	16218	60558	685180
62 Net loss, noncapital assets	38539	-	-	-	*30	-	*22	*534	*428	*168	216	3717	33424
63 Other deductions	4558208	*10577	*44610	*22741	*44851	*71477	171883	118712	134790	153327	197552	373359	3214329
64 Total receipts less total deducts	1167707	*-1874	*1007	*-600	*11143	*32033	42398	11420	40298	-6575	44005	-44539	1038991
65 Const taxable inc frm rel frn corps	393619	-	-	-	-	-	-	*31	-	-	4198	1938	387452
66 Net income (less deficit), total	1560793	*-1874	*1007	*-600	*11143	*32033	42337	11386	40298	-6575	47919	-42710	1426428
67 Net income, total	1928555	*99	*6973	*3191	*24739	*33089	72753	*31145	47353	*16459	51669	37190	1603893
68 Deficit, total	367763	*1973	*5967	*3791	*13596	*1057	30416	*19758	*7055	*23034	3750	79900	177466
69 Net income (less def), Form 1120-A	*-2568	-	*-2568	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-777	*-777	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	97029	-	*514	-	*21061	*23319	*32490	*9621	*10025	-	-	-	-
72 Statutory special deductions, total	361958	*99	*286	*1525	*1724	*9770	*3331	*6351	*5959	*3960	14771	11680	302502
73 Net operating loss deduction	159254	*99	*286	*1525	*1724	*9770	*3331	*6351	*5958	*3188	10460	11088	105473
74 Dividends received deduction	202705	-	-	-	-	-	-	-	*-0	*773	4311	592	197028
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1460745	-	*6173	*1666	*1955	-	*26968	*15173	*31369	*12678	37170	25510	1302083
77 Income tax before credits, total	518232	*262	*926	*250	*293	-	*8526	*5072	11635	*4368	13105	9523	464272
78 Regular tax	506379	-	*926	*250	*293	-	*8495	*5072	*10666	*4310	12650	8722	454994
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7615	*262	-	-	-	-	*31	-	*716	*52	407	740	5407
82 Environmental tax	2027	-	-	-	-	-	-	-	*6	*6	48	34	1933
83 Foreign tax credit	229402	-	-	-	-	-	-	-	*19	*541	3724	1588	223529
84 U.S. Possessions tax credit	3263	-	-	-	-	-	-	-	3263	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1287	-	-	-	-	-	-	-	-	-	-	-	1287
87 General business credit	48732	-	-	-	-	-	-	*103	*57	-	860	1218	46493
88 Prior year minumum tax credit	*4126	-	-	-	-	-	-	-	*74	*732	110	-	3211
89 Income tax after credits, total	231421	*262	*926	*250	*293	-	*8526	*4969	*8221	*3095	8411	6717	189752

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3540
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	7193	*422	2451	*744	791	1247	1252	116	105	33	15	12	6
2 Total assets	18197600	-	117766	*127734	278844	821002	2720861	832406	1582756	1108494	1124933	1944478	7538326
3 Cash	896406	-	*15865	*14705	43679	102964	278981	45323	47297	32321	54051	49945	211277
4 Notes and accounts receivable	4264934	-	*31388	*34408	70900	229996	631638	259721	448502	313713	308938	408116	1527614
5 Less: Allowance for bad debts	56706	-	-	*64	-	*1086	2951	*9	6953	*1836	4710	8486	30611
6 Inventories	3298588	-	*7694	*6443	*20564	110441	610178	229834	492240	274927	237364	407573	901331
7 Investments in govt. obligations, Total	*40019	-	-	-	-	*13338	*7044	-	*6050	-	9619	3968	-
8 Tax-exempt securities	*21528	-	-	-	-	-	*4795	-	-	-	-	16733	-
9 Other current assets	628059	-	*2726	*2970	*12732	22345	86179	18574	99249	27469	50096	70370	235349
10 Loans to stockholders	423780	-	*5371	*3220	-	*10858	20166	*2689	*1253	*5972	288	515	373449
11 Mortgage and real estate loans	*19281	-	-	-	-	-	*5859	*1567	-	-	11785	70	-
12 Other investments	2215782	-	-	-	*7840	17814	85663	28687	65981	65721	83745	317058	1543272
13 Depreciable assets	10242120	-	252797	*218181	377342	925369	2417920	764121	1016360	775008	493877	1013960	1987186
14 Less: Accumulated depreciation	6339004	-	200989	*152066	257227	647322	1545922	532744	640803	441805	254497	548487	1117143
15 Depletable assets	*93	-	-	-	*93	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*53	-	-	-	*53	-	-	-	-	-	-	-	-
17 Land	224173	-	*2745	-	*2352	*20375	59906	5909	30235	11819	20252	18789	51791
18 Intangible assets (Amortizable)	2412043	-	*347	*112	*649	*15042	147844	*2399	9787	*30489	80255	72424	2052695
19 Less: Accumulated amortization	322466	-	*67	*112	*35	*2946	124340	*479	3916	*3075	2603	13924	170969
20 Other assets	229024	-	*-110	*-63	*7	3811	37900	*6816	17474	17771	36473	135857	-26912
21 Total liabilities	18197600	-	117766	*127734	278844	821002	2720861	832406	1582756	1108494	1124933	1944478	7538326
22 Accounts payable	3215317	-	*6649	*26509	22914	103807	318929	75238	295759	163007	151172	244561	1806771
23 Mort, notes, and bonds under 1 yr	1384496	-	*6252	*10532	*35686	65518	326023	165715	255132	135464	112239	79731	192204
24 Other current liabilities	1852554	-	*10436	*12966	13571	60842	287162	75708	238751	98120	154445	232950	667602
25 Loans from stockholders	700052	-	*82902	*5579	*7130	62243	162132	*8909	*8901	*7496	17491	2379	334891
26 Mort, notes, bonds, 1 yr or more	4947894	-	*9988	*29082	63509	120494	389948	95962	246287	190368	120527	337996	3343734
27 Other liabilities	785151	-	*38385	-	*1690	*2404	42983	*5665	84156	*32684	51768	169982	355436
28 Net worth	5312136	-	-36845	*43065	134345	405694	1193684	405209	453770	481353	517292	876879	837689
29 Capital stock	1006284	-	18970	*8263	4456	40114	137153	29776	62071	38650	41633	122525	502672
30 Paid-in or capital surplus	3286789	-	*8263	*3451	*-2641	22153	129126	*8647	123122	10087	213548	441702	2329331
31 Retained earnings, appropriated	*50699	-	-	-	-	*1028	-	-	-	-	-	7288	42382
32 Retained earnings, unappropriate	54887	-	-44129	*21659	138124	227848	685582	211579	91279	*243799	181389	329819	-2032061
33 Retained earnings (S Corp)	1144260	-	*-9661	*11607	*24972	*136791	301140	*190692	*194454	*206628	87636	-	-
34 Less: Cost of treasury stock	230783	-	*10289	*1916	*30566	*22240	59317	*35484	17156	*17812	6914	24455	4636
35 Total receipts	23332233	*160460	376873	*469655	646944	1943974	4781296	1326580	2365908	1556710	1169422	2119898	6414513
36 Business receipts	22777774	*148194	374527	*467008	644443	1936088	4732916	1314370	2336558	1537913	1126563	2073822	6085370
37 Interest	75264	*220	*43	*754	*703	1910	6389	*2163	2594	*629	6745	9264	43850
38 Interest on govt. obligations, State and local	1586	-	-	-	-	-	*972	*-0	*3	*25	-	539	47
39 Rents	15481	-	*772	*1300	-	*751	*1798	*49	2888	*1095	879	1222	4729
40 Royalties	203648	-	-	-	-	-	*1077	-	*2659	*96	4183	3673	191960
41 Net S-T cap gain less net LT loss	*4637	-	-	-	-	-	*292	-	*41	*4267	38	-	-
42 Net L-T cap gain less net ST loss	23547	-	*1118	-	*57	*292	*11258	*49	*1039	*606	811	591	7725
43 Net gain, noncapital assets	40932	-	*280	*63	*8	*645	15852	*531	735	1096	2071	2506	17145
44 Dividends, domestic corporations	6678	*3	-	-	*426	*228	*356	*65	*330	*2113	2411	409	338
45 Dividends, foreign corporations	31167	-	-	-	-	-	*2506	-	*2955	*253	284	16853	8316
46 Other receipts	151517	*12043	*133	*530	*1306	4060	7881	9353	16105	8618	25438	11018	55031
47 Total deductions	22796760	*140141	369315	*468482	607122	1885929	4616289	1303470	2293586	1490756	1121802	2038018	6461848
48 Cost of sales and operations	14740667	*111167	156947	*244650	355221	1253372	3145793	954161	1618490	1113473	830207	1435621	3521566
49 Compensation of officers	863961	*3158	*50110	*70530	68323	183536	282513	43142	48472	39000	25831	14326	35021
50 Repairs	132575	*134	*1633	*314	*6725	6689	17883	2873	15237	10129	2793	9658	58507
51 Bad debts	50916	*67	*156	*1619	*1261	2622	6477	*7323	7660	396	3862	2977	16497
52 Rent paid on business property	275017	*736	*11899	*12660	*13993	41683	51040	*9252	15345	5783	4006	11470	97151
53 Taxes paid	879430	*1820	20609	*19876	32485	83351	171174	52287	67223	43536	22403	50801	313866
54 Interest paid	669797	*626	*4354	*5789	7655	19831	62105	20038	39726	22104	22874	40012	424684
55 Contributions or gifts	9685	*1	*3	*76	*177	564	2668	*152	2111	*723	383	733	2093
56 Amortization	72510	*1	*26	*8	*52	*835	3329	*76	980	2987	3205	4662	56350
57 Depreciation	677637	*492	10110	*19748	33401	59766	169103	43061	59741	52586	35145	65344	129140
58 Depletion	4	-	-	-	-	-	-	-	-	-	-	4	-
59 Advertising	234638	*871	*3187	*1516	900	4802	24939	2705	12806	6961	5362	21682	148906
60 Pension, prof sh, stock, annuity	176357	*728	-	*4497	*4902	14067	35270	19171	12638	10353	5657	20180	48894
61 Employee benefit programs	564111	*1444	*5631	*10456	*14842	59831	97606	34223	52083	32835	28731	60686	165744
62 Net loss, noncapital assets	5332	-	-	-	-	*493	*790	*448	1130	*1298	27	945	200
63 Other deductions	3444121	*18895	104650	*76744	67184	154487	545600	114556	339944	148594	131318	298919	1443229
64 Total receipts less total deducts	535473	*20319	7558	*1173	39821	58045	165007	23110	72322	65954	47619	81879	-47335
65 Const taxable inc frm rel frn corps	97266	-	-	-	-	-	-	-	-	-	167	7672	89426
66 Net income (less deficit), total	631153	*20319	7558	*1173	39821	58045	164035	23110	72319	65929	47787	89013	42045
67 Net income, total	895596	*21550	*16358	*16655	*47279	73132	221075	*48035	100444	69774	61055	120148	100090
68 Deficit, total	264443	*1231	*8800	*15482	*7458	*15087	57040	*24925	28125	*3845	13268	31135	58045
69 Net income (less def), Form 1120-A	*509	-	*509	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2883	*2883	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	241375	*16455	*7495	*10724	*25686	*24477	54326	*7718	*28822	*47575	18095	-	-
72 Statutory special deductions, total	178808	-	*7856	*3748	*2886	*5780	21372	*3085	*16762	*2785	13299	12611	88624
73 Net operating loss deduction	157959	-	*7856	*3748	*2597	*5621	18617	*3039	*13600	1083	11374	8515	81909
74 Dividends received deduction	20849	-	-	-	*289	*159	*2755	*46	*3163	*1702	1925	4096	6715
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	448653	*3864	*1007	*2183	*18707	42018	130342	*31129	51240	*17756	29870	108985	11552
77 Income tax before credits, total	149722	*1241	*151	*423	*4202	9700	42382	*11652	17952	*6480	11640	38148	5751
78 Regular tax	142039	*1194	*151	*423	*4202	9700	40702	*10455	17322	*6040	10156	37751	3943
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7281	-	-	-	-	-	*1675	*1194	*588	*434	1439	265	1686
82 Environmental tax	313	*-0	-	-	-	-	-	*3	*14	*3	38	132	122
83 Foreign tax credit	8072	-	-	-	-	-	-	-	*88	-	429	7543	12
84 U.S. Possessions tax credit	290	-	-	-	-	-	290	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2845	-	-	-	-	*551	*769	-	*131	*147	120	1127	-
88 Prior year minumum tax credit	1726	-	-	-	-	-	*527	-	*342	-	155	463	239
89 Income tax after credits, total	136789	*1241	*151	*423	*4202	9148	40796	*11652	17390	*6333	10936	29015	5500

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	4515	*35	*1539	*757	*326	519	854	223	149	59	29	18	8
2 Total assets	20706749	-	*56039	*133787	*125736	432256	1761407	1568808	2289169	2025340	2115963	2639642	7558600
3 Cash	1446386	-	*9222	*10652	*26797	31639	214312	130517	148873	169684	158050	177109	369531
4 Notes and accounts receivable	5883079	-	*13503	*47028	*18237	108644	469603	522989	660694	549838	478544	638270	2375729
5 Less: Allowance for bad debts	113564	-	-	-	-	*461	6297	4372	11950	8880	7861	19002	54740
6 Inventories	4095449	-	*1323	*25736	*17916	104406	448936	433233	592120	459884	397352	607804	1006741
7 Investments in govt. obligations, Total	86414	-	-	-	-	-	*5976	-	*35085	*35065	10287	-	-
8 Tax-exempt securities	*53091	-	-	-	-	-	-	-	*1101	*23789	28177	25	-
9 Other current assets	993916	-	*11444	*163	*3060	32501	102120	61525	113057	100377	144530	140467	284671
10 Loans to stockholders	136884	-	-	*2934	*6273	*25371	12626	*10928	*5760	*13761	2024	55611	1595
11 Mortgage and real estate loans	*57379	-	-	-	-	-	*282	*3173	*623	*17093	-	-	36208
12 Other investments	2120263	-	-	-	*570	*4961	14628	51877	162245	160085	241105	198218	1286574
13 Depreciable assets	8012149	-	*101590	*183854	*90691	330144	925579	620396	944169	899936	865053	917282	2133455
14 Less: Accumulated depreciation	4337526	-	*81385	*139280	*55434	233755	499533	333360	534449	503248	459790	493735	1003556
15 Depletable assets	*53688	-	*278	-	-	-	-	-	-	*131	-	-	53279
16 Less: Accumulated depletion	13928	-	-	-	-	-	-	-	-	-	-	-	13928
17 Land	321072	-	*505	-	*10229	*19125	16278	40302	19194	28545	44601	27060	115232
18 Intangible assets (Amortizable)	1355357	-	-	*887	*13856	*17080	49482	39588	109337	62592	132141	462876	467520
19 Less: Accumulated amortization	440893	-	-	*498	*9710	*16189	14928	21909	39034	19401	38427	159945	120853
20 Other assets	997533	-	*-442	*2311	*3249	*8791	22343	13921	82346	36092	120178	87602	621143
21 Total liabilities	20706749	-	*56039	*133787	*125736	432256	1761407	1568808	2289169	2025340	2115963	2639642	7558600
22 Accounts payable	2682804	-	*15066	*33439	*30291	85298	253684	197336	329928	270079	285245	317663	864775
23 Mort, notes, and bonds under 1 yr	2288602	-	*4920	*9257	*1910	44977	255660	278779	379452	119800	154341	140445	899060
24 Other current liabilities	2756902	-	*9521	*12239	*45878	39095	252896	229568	269257	275056	251591	463370	908433
25 Loans from stockholders	625189	-	*27076	*40396	*14021	*14913	87809	*77563	*30453	*33787	5337	293835	-
26 Mort, notes, bonds, 1 yr or more	3728454	-	*7455	*27703	*44515	97248	298847	142284	389559	212693	646550	495673	1365928
27 Other liabilities	1807131	-	*-2217	*2822	*-0	*-0	93114	*24748	77840	52562	172386	69729	1316148
28 Net worth	6817666	-	*-5780	*7930	*-10879	150726	519397	618532	812679	1061363	600515	858927	2204255
29 Capital stock	1247610	-	*11501	*4967	*13536	22751	105549	76497	119564	260064	64350	133214	435616
30 Paid-in or capital surplus	4174023	-	-	*3736	*11822	*19834	426597	109253	204412	230814	374724	732100	2060732
31 Retained earnings, appropriated	*55728	-	-	-	-	-	*11799	-	-	-	7592	-	36337
32 Retained earnings, unappropriate	467103	-	*-2184	*23707	*16084	35577	-96856	194453	346510	191544	160906	-88871	-313767
33 Retained earnings (S Corp)	1047276	-	*-13471	*-24479	*-32528	*96037	102095	250329	161637	*383558	25921	98176	-
34 Less: Cost of treasury stock	174075	-	*1626	-	*19793	*23474	29788	*12000	*19444	*4618	32979	15692	14662
35 Total receipts	26624812	*222506	*350761	*371645	*302134	850557	3570407	2836720	3138783	2678411	2315366	3193973	6793550
36 Business receipts	25817800	*213595	*334327	*353768	*297295	841604	3528459	2799030	3093291	2620085	2263476	3106860	6366010
37 Interest	185418	*615	-	*24	*1032	*1212	4691	3230	10340	14407	10521	22562	116782
38 Interest on govt. obligations, State and local	7252	-	-	-	-	-	*189	*1398	*829	*2825	1867	38	106
39 Rents	46014	*49	*109	-	-	*1768	*2120	*5127	1537	4352	2506	1666	26781
40 Royalties	75073	-	-	-	-	-	*1038	*206	*580	*5661	2747	16238	48604
41 Net S-T cap gain less net LT loss	*12706	-	-	-	-	-	-	*153	-	*1529	-	-0	11024
42 Net L-T cap gain less net ST loss	113428	-	*3983	-	-	*471	*1016	*2615	*1154	*2348	3764	1295	96783
43 Net gain, noncapital assets	47807	*4	*11689	*257	-	*216	1690	*104	6880	7933	8194	1788	9051
44 Dividends, domestic corporations	17378	-	-	-	*123	-	*245	*4977	*71	874	3896	3768	3424
45 Dividends, foreign corporations	90026	-	-	-	-	-	-	*4543	*1531	*3257	3554	21285	55857
46 Other receipts	211912	*8243	*653	*17595	*3684	5287	30958	15336	22570	15141	14841	18473	59129
47 Total deductions	26320398	*216861	*363159	*391564	*332517	830774	3541812	2703204	3044369	2604864	2233147	3103622	6954507
48 Cost of sales and operations	18202491	*153866	*145316	*238861	*212741	567401	2333760	1909066	2135494	1903041	1538682	2341345	4722919
49 Compensation of officers	656804	*3123	*12721	*19762	*21383	54787	210733	86110	63101	43907	32058	40083	69036
50 Repairs	110909	*457	*9958	*3120	*2907	3510	16624	7981	7425	10129	7553	8754	32491
51 Bad debts	87195	*58	-	*2493	*1724	*1205	17325	6279	7666	6347	5097	11186	27817
52 Rent paid on business property	290203	*767	*7853	*9981	*5575	*15624	57158	21490	17078	21404	16336	17051	99887
53 Taxes paid	578560	*4461	*11738	*16133	*11474	33234	98572	68161	65999	62071	63748	50408	92562
54 Interest paid	578203	*4530	*4531	*5893	*5801	14479	50755	34241	58562	30481	79303	65580	224046
55 Contributions or gifts	7470	*19	*82	*66	*15	*36	554	*263	623	544	1637	2384	1245
56 Amortization	85658	*1682	*896	*220	*10	*134	8329	11800	10046	5105	13563	11873	22001
57 Depreciation	650301	*4780	*9966	*14727	*10738	23366	82612	46252	75797	69634	62627	58444	191357
58 Depletion	*6206	-	-	-	-	-	-	*3384	-	*41	-	-	2781
59 Advertising	183295	*3103	*2186	*1745	*3099	4694	24665	18189	19956	11675	14709	16937	62339
60 Pension, prof sh, stock, annuity	160678	*510	*8	-	-	*2570	14856	15871	16614	20775	17683	17797	53995
61 Employee benefit programs	580165	*4990	*693	*7383	*6641	15480	49574	57702	69804	62030	42216	61972	201681
62 Net loss, noncapital assets	29879	*4171	-	*36	-	-	3443	*334	5242	*4610	3785	6841	1418
63 Other deductions	4112382	*30345	*157210	*71146	*50412	94254	572852	416083	490963	353069	334150	392965	1148932
64 Total receipts less total deducts	304413	*5646	*-12398	*-19919	*-30384	19783	28595	133515	94415	73547	82219	90351	-160956
65 Const taxable inc frm rel frn corps	59596	-	-	-	-	-	-	*452	*383	*651	1797	9113	47200
66 Net income (less deficit), total	356758	*5646	*-12398	*-19919	*-30384	19783	28405	132569	93968	71373	82149	99427	-113862
67 Net income, total	1087841	*7928	*6444	*2637	*10383	36241	182621	161869	170950	107815	131639	148412	120902
68 Deficit, total	731083	*2282	*18842	*22556	*40767	*16458	154215	*29300	76982	36442	49490	48985	234764
69 Net income (less def), Form 1120-A	*-907	-	*-907	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1371	*1371	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	261623	*-195	*3405	*-22271	*-19832	*8210	65107	86783	62150	*37878	5180	35209	-
72 Statutory special deductions, total	147746	*2308	-	*170	*4035	*8345	18458	*13918	*8970	2827	7565	28428	52722
73 Net operating loss deduction	116587	*2308	-	*170	*3949	*8345	*18287	*8991	*7438	-	2280	14638	50181
74 Dividends received deduction	31159	-	-	-	*86	-	*172	*4926	*1531	2827	5285	13790	2542
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	609487	*5620	*3039	*2467	*5130	*13424	77251	57140	99632	67150	121145	88911	68577
77 Income tax before credits, total	211998	*1920	*456	*370	*1360	*3698	24107	20478	33973	23382	41919	31079	29256
78 Regular tax	203068	*1901	*456	*370	*1360	*3698	23663	19212	33781	22838	41452	30488	23851
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	6	-	-	-	-	-	-	-	-	-	6	-	-
81 Alternative minumum tax	7817	*19	-	-	-	-	*444	*1174	*175	*369	291	374	4971
82 Environmental tax	478	*-0	-	-	-	-	-	*6	*17	*45	121	114	174
83 Foreign tax credit	33264	-	-	-	-	-	-	*1198	*962	*376	1614	9026	20089
84 U.S. Possessions tax credit	7	-	-	-	-	-	7	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4810	-	-	-	*248	*78	*1531	*479	*542	*649	899	176	208
88 Prior year minumum tax credit	*525	-	-	-	-	-	*55	-	81	-	389	-	-
89 Income tax after credits, total	173392	*1920	*456	*370	*1112	*3620	22515	18801	32388	22357	39017	21878	8959

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: General industrial machinery

MINOR INDUSTRY 3560
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	4269	*420	*1141	*930	*254	460	719	159	91	37	21	18	19
2 Total assets	30705751	-	*37395	*143177	*92246	293283	1345712	1164421	1476630	1257238	1535436	2819292	20540922
3 Cash	724002	-	*5096	*24184	*8096	12075	147339	66847	67683	73799	54774	118209	145902
4 Notes and accounts receivable	6885983	-	*6320	*23055	*16190	83619	380842	361864	396945	305916	349861	532112	4429260
5 Less: Allowance for bad debts	123013	-	*6	*155	-	-	3667	4794	7306	6008	5987	9471	85620
6 Inventories	5494736	-	*2934	*32881	*10845	111867	376666	407604	382197	300153	333199	573921	2962469
7 Investments in govt. obligations, Total	*21080	-	*3	-	-	-	-	1856	*3731	-	-	15490	-
8 Tax-exempt securities	*43712	-	*1	-	-	-	-	-	*8639	*14046	-	-	21026
9 Other current assets	1218225	-	*77	*341	*1924	*6813	76621	40251	85168	72896	71992	161170	700972
10 Loans to stockholders	58337	-	*3	*942	*162	*935	*17962	*16300	*751	*4169	508	5857	10749
11 Mortgage and real estate loans	*1878	-	*-0	-	-	-	-	-	-	*138	-	1628	112
12 Other investments	4173311	-	-	*12167	-	*2967	47181	60138	113969	136994	216007	264935	3318953
13 Depreciable assets	15356487	-	*64382	*145025	*129335	275467	982733	429944	646554	552276	775504	1579328	9775941
14 Less: Accumulated depreciation	8312624	-	*57783	*100716	*81815	202488	704262	265001	350606	315307	429528	858100	4947018
15 Depletable assets	*15587	-	-	-	-	-	-	-	*14220	-	1367	-	-
16 Less: Accumulated depletion	*4329	-	-	-	-	-	-	-	*4329	-	-	-	-
17 Land	335661	-	*11140	*643	*3640	*173	10818	*13477	19688	11896	24514	54098	185574
18 Intangible assets (Amortizable)	4789902	-	-	*71	*281	*230	*9215	*16805	46477	123173	84553	327325	4181773
19 Less: Accumulated amortization	753583	-	-	*8	*42	*184	*5114	*3106	11710	28116	14793	50706	639803
20 Other assets	780400	-	*5229	*4747	*3630	*1810	9380	22237	64559	11214	73466	103497	480633
21 Total liabilities	30705751	-	*37395	*143177	*92246	293283	1345712	1164421	1476630	1257238	1535436	2819292	20540922
22 Accounts payable	3378858	-	*2878	*6541	*19759	51133	205952	239252	244864	176622	164900	261944	2005014
23 Mort, notes, and bonds under 1 yr	2471708	-	*2841	*6276	*15081	*22299	106025	96110	249977	156960	136998	211645	1467496
24 Other current liabilities	3769422	-	*681	*28215	*16066	12196	167408	219259	122417	131535	166747	297232	2607667
25 Loans from stockholders	478871	-	*9270	-	*13158	*56974	107989	*88099	88373	-	7382	-	107627
26 Mort, notes, bonds, 1 yr or more	5264970	-	*11907	*43400	*34550	*61770	191209	153515	137165	128209	288380	647123	3567742
27 Other liabilities	3154409	-	-	-	-	*9888	*10852	*24555	15612	79445	80637	222168	2711252
28 Net worth	12187514	-	*9818	*58745	*-6367	79024	556277	343632	618222	584467	690392	1179181	8074123
29 Capital stock	2763990	-	*16719	*25783	*2825	10071	46889	36787	134738	59052	77652	386097	1967379
30 Paid-in or capital surplus	4249276	-	*843	*28139	*8257	*388	110574	*15523	180713	44048	286297	442693	3131802
31 Retained earnings, appropriated	*21036	-	-	-	-	*7551	-	-	-	*11467	-	1882	136
32 Retained earnings, unappropriate	5034009	-	*17981	*6110	*-17450	42674	220479	199983	171123	347908	355237	404546	3285418
33 Retained earnings (S Corp)	636603	-	-	-	-	*39042	213963	*91733	*142814	*149051	-	-	-
34 Less: Cost of treasury stock	517401	-	*25724	*1287	-	*20702	35629	*394	*11165	*27059	28793	56036	310612
35 Total receipts	33064560	*40180	*59466	*204309	*163859	617065	2910074	1961874	2099954	1840573	1855616	2750418	18561171
36 Business receipts	31967345	*35754	*59269	*201435	*163369	614541	2877015	1934418	2049821	1804498	1815465	2690718	17721042
37 Interest	135953	*3847	*177	*137	*224	*471	3402	1394	6863	3765	8663	12567	94442
38 Interest on govt. obligations, State and local	3911	-	-	-	-	-	*60	*280	*774	*558	737	891	611
39 Rents	28153	-	-	-	-	*1121	*896	*1918	*964	*1107	1106	1341	19701
40 Royalties	82030	-	-	-	-	-	-	-	*845	*1659	7172	7204	65151
41 Net S-T cap gain less net LT loss	*198	-	-	-	-	-	*15	-	-	*4	15	2	162
42 Net L-T cap gain less net ST loss	281574	-	-	-	-	-	*98	*196	*1679	*226	486	3503	275387
43 Net gain, noncapital assets	115486	-	-	*1041	*252	*179	*1389	*15133	*4637	2769	407	3146	86533
44 Dividends, domestic corporations	15492	*596	-	-	-	-	*18	*633	*249	*934	447	605	12011
45 Dividends, foreign corporations	126537	-	-	-	-	-	-	*2115	*764	*4869	4317	10725	103748
46 Other receipts	307882	*-17	*20	*1695	*14	*753	27182	5787	33361	20183	16803	19717	182383
47 Total deductions	31493162	*54014	*60725	*213510	*177147	609809	2844803	1910351	1990454	1742180	1806525	2604770	17478875
48 Cost of sales and operations	21299330	*27714	*9578	*73771	*79120	412279	1886766	1373069	1421826	1294240	1284655	1672272	11764039
49 Compensation of officers	582134	*295	*12490	*21720	*37775	34087	211156	51933	58221	27588	24883	32696	69289
50 Repairs	312695	*29	*1222	*1927	*1014	*1995	8724	3892	4670	4558	5378	9569	269718
51 Bad debts	63697	-	-	*90	*533	*1804	9210	*3521	9268	4847	3802	3668	26954
52 Rent paid on business property	314858	*141	*3457	*8053	*7413	*11678	36656	18791	17295	8572	10030	13644	179126
53 Taxes paid	832137	*643	*3996	*9410	*8533	19206	88893	36987	43004	34954	35241	74527	476744
54 Interest paid	653171	*1837	*1313	*4564	*4316	*17886	37700	24989	31303	23182	28934	60711	416438
55 Contributions or gifts	29843	*4	-	-	*61	*31	146	*470	799	697	802	1819	25016
56 Amortization	71982	*75	-	*158	*51	*57	2168	*1345	2924	9474	7430	13907	34392
57 Depreciation	1019004	*576	*1127	*10168	*14919	15348	72974	31973	38736	36658	49518	134361	612645
58 Depletion	*284	-	-	-	-	-	-	-	*2	-	-	-	282
59 Advertising	206705	*117	*163	*3395	*83	2181	20106	14147	9866	13565	14517	19900	108666
60 Pension, prof sh, stock, annuity	305658	*1150	-	-	*2315	*93	18978	5307	14018	13717	10138	16672	223269
61 Employee benefit programs	803145	*38	*2058	*3396	*2568	*11682	48420	28669	34118	20775	32864	90263	528296
62 Net loss, noncapital assets	10066	*851	-	*1022	*48	*273	*826	*444	*96	*163	1626	1155	3560
63 Other deductions	4988453	*20543	*25322	*75836	*18397	81208	402080	314814	304309	249188	296708	459607	2740441
64 Total receipts less total deducts	1571398	*-13833	*-1260	*-9201	*-13288	7257	65272	51524	109500	98393	49091	145648	1082296
65 Const taxable inc frm rel frn corps	197249	-	-	-	-	-	-	-	-	*148	2165	12369	182566
66 Net income (less deficit), total	1764736	*-13833	*-1260	*-9201	*-13288	7257	65212	51244	108726	97983	50520	157126	1264251
67 Net income, total	2166143	*1673	*1925	*11584	*732	*22648	110868	91731	150435	105262	69535	199480	1400270
68 Deficit, total	401407	*15507	*3184	*20785	*14020	*15391	45656	*40487	*41708	*7280	19015	42354	136020
69 Net income (less def), Form 1120-A	*-380	-	*-1187	*807	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	92835	*-13880	-	-	-	*-5075	37733	*21891	*47758	*4409	-	-	-
72 Statutory special deductions, total	227451	-	*1925	*10351	-	*10558	*6839	*3501	*9677	11568	3831	3143	166058
73 Net operating loss deduction	173503	-	*1925	*10351	-	*10558	*6826	*944	*8747	*7063	1957	663	124469
74 Dividends received deduction	53947	-	-	-	-	-	*13	*2558	*930	*4505	1874	2480	41589
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1772836	*1673	-	*1233	*732	*8435	46217	*40156	93000	85091	65807	196337	1234156
77 Income tax before credits, total	629388	*569	-	*185	*110	*1619	14075	*13321	31928	29933	23071	68429	446149
78 Regular tax	612287	*569	-	*185	*110	*1619	13878	*13321	31655	28933	22447	67980	431590
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*519	-	-	-	-	-	-	-	-	*519	-	-	-
81 Alternative minumum tax	14445	-	-	-	-	-	*196	-	*228	*353	557	246	12865
82 Environmental tax	2062	-	-	-	-	-	-	-	*46	52	67	203	1694
83 Foreign tax credit	104639	*6	-	-	-	-	-	-	*21	*352	2245	3337	98677
84 U.S. Possessions tax credit	18363	-	-	-	-	-	296	950	1364	4922	-	10832	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	11319	-	-	*185	-	*22	*333	*176	*416	*512	1131	2497	6047
88 Prior year minumum tax credit	*6373	*253	-	-	-	-	-	-	-	*322	437	752	4609
89 Income tax after credits, total	488693	*310	-	-	*110	*1597	13446	*12195	30127	23824	19257	51011	336816

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1823	*236	*934	*9	*167	*53	209	76	35	25	23	16	38
2 Total assets	106925902	-	*16946	*1625	*54410	*40924	599401	573463	512677	874792	1687650	2618599	99945415
3 Cash	6140143	-	*13930	*19	*14792	*6566	167248	90385	38509	170582	147016	129746	5361350
4 Notes and accounts receivable	28779564	-	*631	*1605	*25963	*6653	156658	203971	162048	259333	491964	731992	26738747
5 Less: Allowance for bad debts	753595	-	-	-	-	-	*4691	*12113	10347	8707	25682	36092	655962
6 Inventories	13471547	-	*260	-	*4671	*6708	102634	*166221	130648	206669	278428	404394	12170913
7 Investments in govt. obligations, Total	*766508	-	-	-	-	-	*3485	*60	11600	-	2508	16098	732757
8 Tax-exempt securities	597667	-	-	-	-	-	-	-	-	-	36202	-	561464
9 Other current assets	7027912	-	*352	-	-	*53	18898	25256	30640	76593	87496	114527	6674096
10 Loans to stockholders	118674	-	-	-	*4910	-	*6013	-	-	10	6053	101678	10
11 Mortgage and real estate loans	100661	-	-	-	-	-	-	-	52	-	-	-	100609
12 Other investments	17872769	-	-	-	-	-	*47368	*7620	*47594	*51887	210728	470265	17037307
13 Depreciable assets	57166729	-	*10379	*10	*8056	*26704	350528	153060	171608	217281	471827	1058784	54698491
14 Less: Accumulated depreciation	36581765	-	*8808	*10	*4165	*12807	275500	94219	93831	142521	291018	603555	35055331
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1100092	-	-	-	-	-	*6853	*2003	*5722	*11650	16599	44893	1012372
18 Intangible assets (Amortizable)	3074403	-	-	-	-	*9132	*4262	*15447	*11646	33789	183460	197369	2619298
19 Less: Accumulated amortization	1066345	-	-	-	-	*2920	*1194	*6377	*5441	11362	56817	64142	918092
20 Other assets	9110938	-	*202	-	*183	*835	16839	*22149	12229	9590	128886	52641	8867386
21 Total liabilities	106925902	-	*16946	*1625	*54410	*40924	599401	573463	512677	874792	1687650	2618599	99945415
22 Accounts payable	11153313	-	*4901	*3007	*29042	*12692	190736	190102	138496	241303	199900	381805	9761329
23 Mort, notes, and bonds under 1 yr	12516859	-	-	-	*11126	*17581	83399	*76299	*44014	*39973	85737	158305	12000425
24 Other current liabilities	11477848	-	*904	-	*948	*3518	81973	71496	87350	110628	285001	474240	10361789
25 Loans from stockholders	396940	-	*6215	*14869	-	*8481	*1842	*21439	*15338	*1582	27289	112190	187694
26 Mort, notes, bonds, 1 yr or more	19154519	-	*25807	-	-	-	83165	*42043	*57218	*10631	222022	527849	18185783
27 Other liabilities	13374216	-	-	*513	*183659	-	*8051	*2072	*171226	38483	70055	105614	12794542
28 Net worth	38852207	-	*-20881	*-16765	*-170364	*-1349	150235	170012	-965	432191	797643	858595	36653854
29 Capital stock	10621291	-	*4661	*182	*1168735	*267020	185583	114703	116757	24542	359548	120728	8258833
30 Paid-in or capital surplus	26403380	-	*81	*3430	*5981	-	502248	*656611	*71936	616028	794861	1083291	22668913
31 Retained earnings, appropriated	*3390304	-	-	-	-	-	-	-	*11833	181	-	4610	3373679
32 Retained earnings, unappropriate	1924915	-	*-18501	*-20376	*-1345080	*-268369	-548014	*-657473	-221853	-247285	-333268	-202857	5787991
33 Retained earnings (S Corp)	174828	-	*-7122	-	-	-	*11591	*61184	*21049	*38760	49365	-	-
34 Less: Cost of treasury stock	3662510	-	-	-	-	-	*1172	*5012	*687	35	72863	147178	3435563
35 Total receipts	116497200	*270401	*113106	*-11453	*345218	*276338	1346520	919146	906966	2127618	1970707	3033602	105199032
36 Business receipts	92473669	*255713	*93581	*6706	*344793	*268287	1323220	907604	886225	2111015	1930747	2859106	81486673
37 Interest	1654657	*39	*1	-	*385	*337	5265	*2614	3900	3651	6405	73301	1558761
38 Interest on govt. obligations, State and local	125578	-0	-	-	-	-	-	*319	-	*1129	3694	1924	118512
39 Rents	7155631	-	-	-	-	-	*118	-	*49	-	943	8516	7146005
40 Royalties	11746233	*46	-	-	-	-	*565	*7245	*207	*43	12173	16845	11709109
41 Net S-T cap gain less net LT loss	*14635	-	-	-	-	-	-	-	*600	-	-	237	13798
42 Net L-T cap gain less net ST loss	98668	10806	-	-	-	-	*75	-	3889	-	494	26794	56610
43 Net gain, noncapital assets	71288	1753	-	-	-	-	*1565	*78	*16	*153	3836	7072	56814
44 Dividends, domestic corporations	33442	-	-	-	-	-	*669	-	*173	-	261	3809	28531
45 Dividends, foreign corporations	737375	-	-	-	-	-	-	-	*10	*299	2744	8066	726256
46 Other receipts	2386023	*2042	*19524	*-18159	*41	*7715	15042	*1286	11897	11328	9410	27933	2297963
47 Total deductions	118501566	*294680	*128144	*4900	*340634	*285919	1417289	922170	885446	2099383	1994646	3091680	107036676
48 Cost of sales and operations	64539107	*190464	*42375	*1590	*260962	*214629	1003897	577191	566354	1661585	1158793	1660267	57201001
49 Compensation of officers	602733	*3134	*9244	-	*12410	*8011	64182	32432	33283	31928	32669	30826	344614
50 Repairs	1031347	*202	*144	*89	*113	*322	2846	*1939	2567	3302	8603	17652	993567
51 Bad debts	495948	*14979	*4	-	-	*395	6872	*1148	1502	6112	4646	17602	442687
52 Rent paid on business property	1971159	*5745	*1980	*778	*3963	*3538	18353	*8189	6295	12008	42322	53545	1814443
53 Taxes paid	2087829	*3343	*2630	*60	*4194	*4771	22332	15683	13932	19053	36619	53271	1911943
54 Interest paid	3038238	*1791	*308	*396	*4839	*11177	15130	10707	17305	5478	24850	146606	2799651
55 Contributions or gifts	39593	-	-	-	-	*24	*369	*6	*27	*65	312	544	38247
56 Amortization	420694	*5653	*63	-	-	*13	5849	*629	2517	6390	3577	10094	385911
57 Depreciation	4813241	*4069	*4311	*241	*1105	*1577	25923	17445	15877	26472	55281	139600	4521341
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1237317	*10653	*6119	*1	*1242	*1397	10707	8272	9535	9232	54528	27474	1098157
60 Pension, prof sh, stock, annuity	584220	96	-	-	-	*1700	*4197	*5066	*3045	*3733	4365	9808	552211
61 Employee benefit programs	3114160	*3405	*488	*3	-	*1845	10088	12592	15315	13620	27205	51162	2978436
62 Net loss, noncapital assets	493058	*3	-	-	-	-	*1345	*35	*1847	*1434	5217	22057	461120
63 Other deductions	34032923	*51144	*60477	*1743	*51805	*36519	225200	230836	196047	298971	535659	851172	31493349
64 Total receipts less total deducts	-2004366	*-24280	*-15038	*-16354	*4584	*-9581	-70769	-3024	21520	28235	-23939	-58078	-1837644
65 Const taxable inc frm rel frn corps	1776580	-	-	-	-	-	-	-	-	*4036	396	2029	1770119
66 Net income (less deficit), total	-353364	*-24280	*-15038	*-16354	*4584	*-9581	-70769	-3343	21520	31142	-27237	-57973	-186038
67 Net income, total	2683879	*13066	*5197	-	*14287	*2334	*61301	*37120	58846	95070	98435	82109	2216112
68 Deficit, total	3037243	*37346	*20235	*16354	*9703	*11915	132069	*40463	*37325	*63928	125672	140082	2402150
69 Net income (less def), Form 1120-A	*-10578	-	*-10578	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-140	*-140	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	66627	*12893	*-9541	-	*11053	-	*-15702	*10730	*800	*30174	26220	-	-
72 Statutory special deductions, total	399258	-	-	-	*3234	*477	*22430	*21243	*19262	*913	11325	13172	307201
73 Net operating loss deduction	244687	-	-	-	*3234	*477	*21961	*21243	*19141	*693	8613	10514	158809
74 Dividends received deduction	154571	-	-	-	-	-	*468	-	*121	*220	2711	2658	148391
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2211871	-	*5197	-	-	*1857	*38871	*5148	*38823	*63983	61413	68937	1927644
77 Income tax before credits, total	785947	-	*780	-	-	*439	*13284	*2053	*13547	*21819	21357	25505	687164
78 Regular tax	769610	-	*780	-	-	*439	*13066	*1750	*13202	*21766	21008	23882	673716
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	-	4
81 Alternative minumum tax	13303	-	-	-	-	-	*218	*301	*305	-	276	1531	10672
82 Environmental tax	3030	-	-	-	-	-	-	*2	*40	*53	73	92	2771
83 Foreign tax credit	191755	-	-	-	-	-	*364	-	*1681	*1375	380	1720	186235
84 U.S. Possessions tax credit	25067	-	-	-	-	-	-	-	-	-	-	-	25067
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	53050	-	-	-	-	-	*863	-	*590	*1875	1002	675	48044
88 Prior year minumum tax credit	*12228	-	-	-	-	-	*8	-	*138	*324	-	-	11758
89 Income tax after credits, total	503848	-	*780	-	-	*439	*12049	*2053	*11138	*18245	19975	23110	416060

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Other machinery, except electrical

MINOR INDUSTRY 3598
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	6223	*144	2260	*1133	891	819	663	160	80	24	21	12	16
2	Total assets	29787316	-	133084	*190515	348788	589649	1327264	1125465	1234083	842515	1541768	1985497	20468688
3	Cash	1200636	-	37301	*18755	68867	65629	149258	95972	98386	34589	59092	148562	424224
4	Notes and accounts receivable	5094382	-	*21385	*37109	83250	184069	348684	284722	316481	177214	332021	450980	2858468
5	Less: Allowance for bad debts	133997	-	*511	-	*481	*3483	*3748	3719	6875	4723	7754	14574	88131
6	Inventories	4490455	-	*14003	*37307	58122	153793	316665	298328	307199	184377	387473	377294	2355894
7	Investments in govt. obligations, Total	*43491	-	-	-	*13357	-	-	*17677	-	-	6510	5948	-
8	Tax-exempt securities	*212766	-	-	-	-	-	-	*1535	-	-	-	-	211231
9	Other current assets	1502304	-	*1746	*3362	*15824	16336	83910	55425	63758	37734	65314	81087	1077809
10	Loans to stockholders	55288	-	-	*965	*16188	*17914	*11103	*3570	*1147	*316	552	1782	1750
11	Mortgage and real estate loans	*5843	-	-	-	*3412	-	-	-	-	*2258	-	173	-
12	Other investments	7297348	-	*4386	*20346	*13503	*7386	59398	68764	27561	113260	155712	159206	6667826
13	Depreciable assets	12608722	-	201027	*192112	310741	581048	872683	573661	651646	423641	820557	766763	7214842
14	Less: Accumulated depreciation	7186354	-	159049	*125328	238436	448620	591304	341427	354593	238068	461235	343734	3884559
15	Depletable assets	*2371	-	-	-	-	-	-	*20	-	2350	-	-	-
16	Less: Accumulated depletion	557	-	-	-	-	-	-	-	-	557	-	-	-
17	Land	306862	-	-	*1197	*4889	*8052	29264	29542	20058	19973	26570	22334	144984
18	Intangible assets (Amortizable)	1597265	-	*183	*296	-	*7429	67732	*38666	88682	*116722	138031	328900	810623
19	Less: Accumulated amortization	525842	-	*34	*258	-	*3157	41119	*9182	26799	*44246	24986	66483	309578
20	Other assets	3216332	-	*12646	*4652	*-448	3254	24739	11910	47431	17673	43911	67258	2983307
21	Total liabilities	29787316	-	133084	*190515	348788	589649	1327264	1125465	1234083	842515	1541768	1985497	20468688
22	Accounts payable	3483348	-	*8550	*23801	49402	150093	191740	100034	153287	77086	154931	239393	2335032
23	Mort, notes, and bonds under 1 yr	998410	-	*13051	*12578	*28326	29804	134337	137293	141489	71204	163849	101773	164706
24	Other current liabilities	3815686	-	*7175	*11149	18265	60845	95742	118393	148402	96128	179433	319297	2760855
25	Loans from stockholders	357491	-	*20209	*25180	*33869	*35428	89175	*12121	*52667	*14924	8610	5121	60187
26	Mort, notes, bonds, 1 yr or more	11240514	-	*12168	*23329	*42987	139260	184861	116252	138806	196745	209354	442579	9734172
27	Other liabilities	2231987	-	*-18	*-0	*179	*355	34236	*12386	47836	*13969	137476	173834	1811733
28	Net worth	7659880	-	71949	*94477	175760	173862	597173	628986	551595	372459	688115	703501	3602003
29	Capital stock	1690989	-	12720	*42705	10555	113849	180370	38606	160309	118128	198642	290474	524632
30	Paid-in or capital surplus	4531444	-	*14637	*23624	*28599	*66505	172629	85787	101527	182814	303681	341337	3210305
31	Retained earnings, appropriated	*17638	-	-	-	-	*9566	-	-	-	-	8072	-	-
32	Retained earnings, unappropriate	1348658	-	*66151	*46480	*154422	-107138	336661	328938	121569	35518	159842	112277	93938
33	Retained earnings (S Corp)	577201	-	*-2928	*6237	*-8234	*120562	-50835	*207644	*176688	*46087	121600	-	-39620
34	Less: Cost of treasury stock	506050	-	*18631	*24569	*9581	*29481	41653	*31988	*8498	*10088	103721	40586	187252
35	Total receipts	35797620	*677973	466704	*433920	790380	1603386	2361149	1583222	1930078	1089039	2248009	2341145	20272613
36	Business receipts	34638901	*655511	460581	*433243	785748	1595324	2336025	1565162	1910467	1073112	2212104	2235140	19376487
37	Interest	212659	*6218	*879	*342	*1535	1604	6485	*3618	4095	1098	8467	19553	158765
38	Interest on govt. obligations, State and local	9408	*192	-	-	*91	-	*211	*971	*236	*87	491	3745	3384
39	Rents	19777	-	-	-	*615	*1741	*126	*1861	*662	*457	1219	611	12484
40	Royalties	105788	-	-	-	*39	-	-	*306	*69	*68	656	4219	100431
41	Net S-T cap gain less net LT loss	714	*6	-	-	*4	*126	*77	-	*7	-	449	-	45
42	Net L-T cap gain less net ST loss	156942	*13475	-	-	*50	*304	*1412	*849	*3691	*2353	1677	54916	78214
43	Net gain, noncapital assets	23364	*78	*3447	-	*511	*718	*1272	*5970	*707	*431	1824	1024	7382
44	Dividends, domestic corporations	7357	-	-	-	-	*65	*608	*105	*828	*1110	439	781	3421
45	Dividends, foreign corporations	258415	-	-	-	-	-	-	-	-	*5190	9294	4126	239805
46	Other receipts	364295	*2494	*1797	*335	*1787	3505	14934	4381	9315	5133	11390	17030	292194
47	Total deductions	34569571	*673169	442774	*423908	765955	1579267	2399812	1511175	1821956	1075318	2143726	2258500	19474012
48	Cost of sales and operations	24088126	*418023	175805	*189196	432551	1046914	1590132	1008858	1251655	766388	1609124	1617557	13981924
49	Compensation of officers	744608	*63035	*64180	*54697	53072	88020	101213	98465	56504	20398	22228	25665	97130
50	Repairs	178463	*1219	*4929	*2405	*6340	6811	15873	4260	5949	4896	6748	6759	112274
51	Bad debts	61563	*1779	*1106	*1181	*4321	*2713	9960	1319	3457	*939	6455	6708	21626
52	Rent paid on business property	331901	*7427	*25899	*17629	*17548	17583	31214	11797	16163	7329	10255	20121	148937
53	Taxes paid	750633	*24119	18548	*16879	24478	46247	75641	45165	54040	23072	39773	37596	345074
54	Interest paid	934862	*24514	*6818	*6164	*7361	15381	23607	14880	33490	26385	35000	63600	677661
55	Contributions or gifts	12048	-	*1053	*95	*362	*661	750	*498	*367	*392	575	711	6584
56	Amortization	162112	*5424	*34	*87	-	1292	4200	4400	8296	*9023	7428	23208	98721
57	Depreciation	807954	*19525	17762	*12113	23258	29604	62081	39483	53654	26222	54729	63946	405577
58	Depletion	*204	-	-	-	-	-	*-0	-	-	38	-	-	166
59	Advertising	370479	*847	*1766	*1630	11227	18838	16797	11771	15750	6025	23513	14627	247688
60	Pension, prof sh, stock, annuity	201151	*405	*15002	*10347	*4191	*2519	11763	9849	11527	5696	19681	13848	96323
61	Employee benefit programs	741013	*4100	*9577	*6963	*4274	24737	38918	26583	35323	22542	31647	46554	489795
62	Net loss, noncapital assets	33470	*1269	*209	*2448	-	*778	*11110	*96	*218	*499	448	4799	11597
63	Other deductions	5150984	*101482	100086	*102074	176972	277171	406554	233751	275565	155476	276120	312799	2732935
64	Total receipts less total deducts	1228048	*4804	23930	*10012	24425	24119	-38663	72047	108123	13721	104284	82646	798601
65	Const taxable inc frm rel frn corps	110930	-	-	-	-	-	-	-	*59	449	1434	1764	107224
66	Net income (less deficit), total	1329570	*4612	23930	*10012	24334	24119	-38873	71077	107946	14082	105226	80665	902441
67	Net income, total	1641906	*26225	*38607	*18125	30751	60820	77843	91055	114401	36992	124379	92221	930487
68	Deficit, total	312336	*21613	*14678	*8113	*6417	*36701	116716	*19978	*6455	*22910	19152	11556	28046
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	135076	*16275	*17511	*3634	*7985	*20710	-12761	*27407	*32500	*3001	16063	-	2750
72	Statutory special deductions, total	226316	*9950	*254	*995	*2469	*11293	*13574	*350	*9604	*2181	28599	10549	136497
73	Net operating loss deduction	190764	*9950	*254	*995	*2469	*11248	*13169	*276	*8952	-	23805	8457	111188
74	Dividends received deduction	35552	-	-	-	-	*46	*405	*74	*652	*2181	4794	2092	25309
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1224163	*78	*20842	*13495	*19715	28817	26324	*60122	70437	*31473	79927	81672	791263
77	Income tax before credits, total	420919	*33	*3309	*2134	*4263	6798	7092	*20391	24066	10748	28852	28726	284509
78	Regular tax	410875	*27	*3309	*2134	*4263	6798	6915	*20340	23912	*10690	27398	28350	276739
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	8472	-	-	-	-	-	*177	*44	*122	*43	1337	265	6485
82	Environmental tax	1479	*6	-	-	-	-	-	*7	*32	*14	104	111	1206
83	Foreign tax credit	105309	-	-	-	-	-	-	-	*9	*462	389	1412	103037
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	7415	-	-	-	*670	*2170	*254	*336	*1245	*246	792	481	1221
88	Prior year minumum tax credit	4769	-	-	-	-	*48	-	*118	*669	*193	853	428	2461
89	Income tax after credits, total	303426	*33	*3309	*2134	*3593	*4580	6837	*19937	22143	9847	26818	26405	177790

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 25 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	23220	1124	9496	2555	2298	1946	3651	790	640	263	182	150	125
2 Total assets	513723819	-	243346	398588	825088	1393679	8071174	5474114	9852207	9364755	12759470	22871419	442469977
3 Cash	20676237	-	43720	95005	101982	205449	815603	636870	920324	1143863	1728625	2574024	12410771
4 Notes and accounts receivable	152026971	-	49035	96021	225832	400033	2336077	1592294	2615536	2413663	2999605	5192538	134106338
5 Less: Allowance for bad debts	6465042	-	*184	-	*6749	*1406	48844	49711	99310	81829	143758	147989	5885263
6 Inventories	40835772	-	70197	86585	207141	355014	2280230	1630180	2459721	1853570	2439759	3941603	25511772
7 Investments in govt. obligations, Total	16021285	-	*784	-	*26829	-	*12899	*36279	*80210	*26910	75821	55943	15705610
8 Tax-exempt securities	7668014	-	-	-	*60	-	*17301	*10873	*69941	*61582	62360	136053	7309843
9 Other current assets	37269296	-	4394	6942	22658	73321	337628	193684	462879	684359	940954	1305020	33237456
10 Loans to stockholders	703453	-	*13134	*7509	*13714	*16461	59702	*33866	59882	64566	18072	98546	318001
11 Mortgage and real estate loans	6585173	-	-	*3539	-	*9488	*7452	*519	*6664	*3599	816	6697	6546399
12 Other investments	94687078	-	*3158	*10706	*16224	36130	228327	223816	773965	536062	1119065	2203283	89536343
13 Depreciable assets	176618987	-	216547	177919	510485	752822	4385333	2765330	4512022	4490989	5106783	10159831	143540927
14 Less: Accumulated depreciation	95735409	-	162876	109255	355259	511847	2762390	1775356	2663706	2432777	2733431	5448780	76779731
15 Depletable assets	74185	-	-	-	-	-	-	-	-	*93	1	2923	71167
16 Less: Accumulated depletion	*22019	-	-	-	-	-	-	-	-	*93	-	2453	19473
17 Land	2915909	-	-	*6566	*3611	25126	162456	80189	126603	97081	124906	295763	1993607
18 Intangible assets (Amortizable)	22293638	-	*4268	*40056	66206	14558	215854	153966	390142	493819	927441	2060313	17927015
19 Less: Accumulated amortization	5325665	-	*1664	*21200	21179	8558	86592	68426	117056	175049	220094	533270	4072578
20 Other assets	42895957	-	2832	-1804	13532	27089	110139	9742	254392	184346	312542	971374	41011773
21 Total liabilities	513723819	-	243346	398588	825088	1393679	8071174	5474114	9852207	9364755	12759470	22871419	442469977
22 Accounts payable	48245059	-	55054	56005	169116	219569	1412107	951614	1393067	1142995	1478852	2255409	39111271
23 Mort, notes, and bonds under 1 yr	90080702	-	*63248	*50698	257210	136877	976869	774143	1076066	623082	936819	1579439	83606252
24 Other current liabilities	35108331	-	152397	58922	75357	143965	1120484	664979	1052073	976808	1711101	2522451	26629795
25 Loans from stockholders	5194814	-	210186	152651	240948	186175	430220	227401	203495	305206	124051	183854	2930627
26 Mort, notes, bonds, 1 yr or more	66245401	-	*80005	*29531	*77430	315072	1142238	600006	1308078	1283089	2159967	3262776	55987208
27 Other liabilities	121753345	-	56358	*1777	*13665	172272	328544	109421	244047	491990	360447	800680	119174144
28 Net worth	147096165	-	-373901	49004	-8637	219749	2660712	2146550	4575382	4541585	5988234	12266810	115030679
29 Capital stock	18156244	-	80118	48418	659164	327185	1479692	1490269	1290832	1402145	1814383	2849985	6714054
30 Paid-in or capital surplus	69420542	-	*258919	*59850	565904	148960	1610854	998387	2429593	2861493	4367789	5324576	50794217
31 Retained earnings, appropriated	44279	-	-	-	-	-	*7442	*1103	*116	*174	22394	3567	9482
32 Retained earnings, unappropriate	66561829	-	-663973	-42053	-310595	-162583	-1316059	-634842	32494	-340262	-521605	3892942	66628365
33 Retained earnings (S Corp)	3281863	-	-47449	4864	*-915402	37154	1146071	418087	1094151	699987	418335	426064	-
34 Less: Cost of treasury stock	10368591	-	*1516	*22075	*7708	*130968	267289	126455	271804	81953	113061	230324	9115440
35 Total receipts	376941223	677206	2428178	1139178	2090817	3347249	16826100	10719314	15122466	13414634	16584592	28595847	265995640
36 Business receipts	348961663	653806	2408086	1127732	2073838	3278126	16660893	10601160	14918024	13125368	16143529	27861507	240109593
37 Interest	12431188	1955	883	*751	2007	6215	21493	17630	40674	55113	77633	143745	12063089
38 Interest on govt. obligations, State and local	685688	-	-	-	-	-	1127	*505	7170	11299	15006	31588	618993
39 Rents	770898	-	-	*248	*7	*2369	4395	1537	1976	4705	9590	26794	719277
40 Royalties	2962139	91	*6277	-	-	*13963	*8773	*10996	13024	46448	77198	189504	2595865
41 Net S-T cap gain less net LT loss	118697	-	-	-	-	-	*66	*149	*583	*274	3662	2759	111203
42 Net L-T cap gain less net ST loss	3224333	*596	*8664	-	-	*22935	*5938	*10979	12155	5548	7897	15164	3134457
43 Net gain, noncapital assets	1595384	*15008	*3341	-	*335	*5326	5558	3506	20420	5808	16693	19016	1500374
44 Dividends, domestic corporations	279089	57	-	*482	*66	*21	4817	*649	4649	4527	8967	15237	239617
45 Dividends, foreign corporations	2109406	647	-	-	-	-	*2452	*5233	4762	18364	50067	98669	1929212
46 Other receipts	3802738	5046	*927	9965	14565	18293	110589	66969	99028	137180	174351	191863	2973960
47 Total deductions	358497165	741608	2541129	1120657	2087289	3308906	16688884	10467284	14621784	12911193	16282458	26859760	250866212
48 Cost of sales and operations	220802307	459229	1524902	687342	1151766	1980341	10524401	7229181	9725489	8755960	10847197	17350940	150565560
49 Compensation of officers	4482183	33773	206632	80726	167142	240946	1076982	364943	390571	239342	234199	315976	1130949
50 Repairs	2334032	1458	5406	8621	15023	10394	56431	40383	41389	46383	55332	130458	1922754
51 Bad debts	3047559	*5343	*39897	*7314	6021	10155	57506	44218	37310	34991	46033	87137	2671636
52 Rent paid on business property	4310324	15824	70315	36294	80085	58105	244830	96680	144662	126936	157374	248806	3030412
53 Taxes paid	7580728	16115	49605	45556	70696	91184	464550	239786	335192	249798	294554	486182	5237510
54 Interest paid	15464406	6790	24580	13085	20766	42460	214524	107319	184084	175982	240916	401288	14032610
55 Contributions or gifts	231281	*440	*820	*-0	*360	*356	2424	1035	5329	3726	4639	15246	196905
56 Amortization	1052686	13363	*2356	*6262	3541	1172	34980	34489	46773	41272	63895	104448	700134
57 Depreciation	18758717	11941	25427	17214	45370	66519	347974	215582	348066	380805	505295	902473	15892051
58 Depletion	582	-	-	-	-	-	-	-	-	-	4	82	496
59 Advertising	4193299	5481	12061	8348	11718	43576	161214	88324	168832	127927	240370	473361	2852087
60 Pension, prof sh, stock, annuity	2371551	*1113	*22418	*2638	*4325	33198	83822	26691	68800	52510	54464	136952	1884618
61 Employee benefit programs	7634252	7561	21677	15318	18898	38533	230256	135969	247427	236325	281945	567296	5833046
62 Net loss, noncapital assets	1469187	*1638	*128	*1828	*108	*187	7850	5969	23432	12648	25186	31359	1358853
63 Other deductions	64764071	161538	534906	190109	491471	691780	3181139	1836713	2854427	2426590	3231054	5607755	43556589
64 Total receipts less total deducts	18444058	-64402	-112951	18521	3528	38342	137216	252030	500682	503441	302134	1736087	15129428
65 Const taxable inc frm rel frn corps	1672659	-	-	-	-	657	-	-	*2850	*8119	8496	25159	1627378
66 Net income (less deficit), total	19431029	-64402	-112951	18521	3528	38999	136090	251525	496362	500261	295625	1729658	16137814
67 Net income, total	25757705	49175	27816	84272	86885	150139	805984	542027	965198	874737	831028	2079567	19260877
68 Deficit, total	6326676	113577	140767	*65751	83357	111140	669894	290502	468836	374475	535403	349909	3123064
69 Net income (less def), Form 1120-A	*-715	-	*-715	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-6197	-6197	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1337366	*-8226	-22565	37115	*-26595	51530	399636	169005	287026	202049	136506	111884	-
72 Statutory special deductions, total	2570465	*2278	*5791	*10861	*19709	39763	80674	74084	107231	121706	157681	221306	1729381
73 Net operating loss deduction	1553043	*1631	*5791	*10524	*19661	39748	75709	69197	102129	105272	137358	142121	843900
74 Dividends received deduction	1017422	647	-	*337	*48	*15	4965	*4887	5102	16434	20323	79184	885481
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	21751311	*16539	*13661	*1773	30194	41042	272583	277643	564523	546745	540050	1753082	17693476
77 Income tax before credits, total	7650691	*5546	*2049	*266	5257	9324	86437	96144	194372	190078	192956	618789	6249473
78 Regular tax	7560923	*5538	*2049	*266	5256	9114	85391	93956	191799	186614	185601	609904	6185434
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3619	-	-	-	-	-	-	-	-	-	-	-	3619
81 Alternative minumum tax	49284	-	-	-	*1	*201	1041	*2134	1604	2974	6689	7029	27610
82 Environmental tax	26601	*9	-	-	-	9	*5	*54	265	421	579	1746	23514
83 Foreign tax credit	1051056	26	-	-	-	-	-	*209	*1177	*4497	3560	20354	1021233
84 U.S. Possessions tax credit	1010851	146	-	-	-	-	1321	*4970	24712	*31722	22401	149314	776264
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	224815	*473	-	-	*597	*360	3538	6141	9753	7159	9842	22424	164527
88 Prior year minumum tax credit	253133	*244	-	-	-	*146	*31	*1215	*1473	4853	2231	6446	236493
89 Income tax after credits, total	5110836	*4657	*2049	*266	4660	8817	81546	83609	157257	141847	154922	420250	4050956

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Household appliances

MINOR INDUSTRY 3630
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	520	*4	*282	-	*90	*67	*18	*11	*17	*7	8	8	7
2 Total assets	14243079	-	*15856	-	*27412	*57025	*38463	*62503	*300381	*284264	558342	1006428	11892406
3 Cash	186817	-	*938	-	*7115	*2071	*251	*9042	*26233	*1795	11492	50635	77245
4 Notes and accounts receivable	2246430	-	-	-	-	*7168	*12878	*9952	*84101	*93267	119314	328369	1591381
5 Less: Allowance for bad debts	76741	-	-	-	-	*40	*361	*23	*3111	*2752	7714	5270	57471
6 Inventories	2718033	-	*10376	-	*9996	*22434	*20012	*22764	*94155	*61107	103863	247680	2125646
7 Investments in govt. obligations, Total	15123	-	-	-	-	-	-	-	-	-	-	-	15123
8 Tax-exempt securities	*19286	-	-	-	-	-	-	-	*18427	-	-	1	858
9 Other current assets	570147	-	*1383	-	-	*9542	*719	*159	*13397	*3529	29194	23812	488410
10 Loans to stockholders	*1437	-	-	-	-	-	-	-	*1437	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	2760634	-	*3158	-	-	*555	*943	*320	*4853	*4539	84683	49375	2612206
13 Depreciable assets	6386565	-	-	-	*10031	*26130	*12182	*22538	*135631	*126432	387776	404485	5261359
14 Less: Accumulated depreciation	3142437	-	-	-	*3941	*17383	*8648	*6552	*85640	*40400	214555	201704	2563613
15 Depletable assets	3231	-	-	-	-	-	-	-	-	-	-	2915	316
16 Less: Accumulated depletion	2453	-	-	-	-	-	-	-	-	-	-	2453	-
17 Land	270742	-	-	-	-	-	-	*823	*3539	*2786	8072	9371	246151
18 Intangible assets (Amortizable)	1557640	-	-	-	*4414	*46	-	*1918	*855	*28512	26966	81817	1413112
19 Less: Accumulated amortization	359542	-	-	-	*621	*43	-	*12	*769	*1955	6357	19327	330458
20 Other assets	1088168	-	-	-	*418	*6544	*487	*1572	*7273	*7403	15607	36723	1012141
21 Total liabilities	14243079	-	*15856	-	*27412	*57025	*38463	*62503	*300381	*284264	558342	1006428	11892406
22 Accounts payable	1530791	-	*4956	-	-	*7654	*8222	*27226	*31473	*48816	40829	119921	1241694
23 Mort, notes, and bonds under 1 yr	756580	-	-	-	*1923	*13673	*1509	*888	*32787	*8155	49577	137492	510575
24 Other current liabilities	1341910	-	-	-	*74	*4669	*9617	*2190	*50266	*25967	94916	106349	1047861
25 Loans from stockholders	*58995	-	*4626	-	*34392	*5832	*2664	-	*11148	-	-	-	333
26 Mort, notes, bonds, 1 yr or more	3513815	-	-	-	-	*705	*5429	*10770	*26567	*35026	235487	180320	3019512
27 Other liabilities	1690515	-	*7059	-	-	16961	-	-	*9549	*35111	75211	17926	1528698
28 Net worth	5350473	-	*-785	-	*-8977	*7531	*11020	*21428	*138591	*131189	62321	444421	4543733
29 Capital stock	520009	-	*347	-	*9040	*2339	*27	*963	*3509	*56100	81433	71249	295001
30 Paid-in or capital surplus	2558802	-	-	-	-	*56837	*151	*9704	*352	*25866	130762	229733	2105397
31 Retained earnings, appropriated	636	-	-	-	-	-	-	-	-	-	-	-	636
32 Retained earnings, unappropriate	2826077	-	-	-	-	*-39596	*10843	*-198	*128819	*10832	-147846	102502	2760723
33 Retained earnings (S Corp)	*106997	-	*-1132	-	*-18017	-	-	*11461	*22023	*38392	-	54271	-
34 Less: Cost of treasury stock	662047	-	-	-	-	*12049	-	*501	*16113	-	2028	13334	618023
35 Total receipts	19209715	*56639	*310976	-	*14066	*196873	*62336	*50738	*622329	*517498	936557	1864813	14576891
36 Business receipts	18694340	*41747	*310976	-	*14066	*189625	*61927	*50517	*611106	*515170	924418	1859590	14115199
37 Interest	234960	-	-	-	-	*87	*55	*2	*776	*137	4271	684	228948
38 Interest on govt. obligations, State and local	*3534	-	-	-	-	-	-	*4	*933	-	375	79	2143
39 Rents	10926	-	-	-	-	-	-	*5	-	-	257	1137	9527
40 Royalties	67858	-	-	-	-	-	-	-	-	-	1985	316	65557
41 Net S-T cap gain less net LT loss	*472	-	-	-	-	-	-	-	*472	-	-	-	-
42 Net L-T cap gain less net ST loss	*31431	-	-	-	-	-	-	-	*989	15	50	-	30377
43 Net gain, noncapital assets	26008	*14892	-	-	-	-	-	-	*12	*107	2835	137	8024
44 Dividends, domestic corporations	*497	-	-	-	-	-	-	-	*55	-	2	136	304
45 Dividends, foreign corporations	38472	-	-	-	-	-	-	-	-	-	101	428	37943
46 Other receipts	101219	-	-	-	-	*7161	*354	*211	*7986	*2069	2263	2306	78870
47 Total deductions	18381531	*44378	*316613	-	*18983	*185960	*61767	*40587	*586398	*491025	949600	1775945	13910275
48 Cost of sales and operations	13191259	*25951	*275230	-	*9230	*117926	*39913	*32575	*436522	*403929	565634	1343255	9941094
49 Compensation of officers	114669	*1292	*8470	-	*424	*3420	*2249	*187	*10745	*7337	7898	6444	66202
50 Repairs	96736	-	*150	-	-	*256	*126	*112	*280	*889	2599	2166	90158
51 Bad debts	85285	*886	-	-	-	*226	*180	-	*364	*348	1619	3904	77758
52 Rent paid on business property	151702	*363	*5647	-	*4231	*3521	-	*75	*1343	*1536	11609	4660	118718
53 Taxes paid	318129	*2694	*4052	-	*610	*2651	*1566	*210	*11716	*2207	17897	25154	249370
54 Interest paid	521126	*386	-	-	*1377	*3551	*1440	*167	*6700	*2672	31390	26645	446799
55 Contributions or gifts	13931	-	-	-	-	*26	-	-	*74	*2	602	572	12654
56 Amortization	47175	*5	-	-	*235	*58	*70	*14	*185	*1262	7812	1759	35775
57 Depreciation	563459	*475	-	-	*598	*3226	*1487	*1621	*10558	*11293	30199	42816	461184
58 Depletion	82	-	-	-	-	-	-	-	-	-	-	82	-
59 Advertising	577045	*721	*1084	-	-	*4051	*623	*131	*7876	*3315	37551	113194	408501
60 Pension, prof sh, stock, annuity	74782	*90	-	-	-	*77	-	-	*2425	*916	4691	4680	61902
61 Employee benefit programs	454908	*828	-	-	*646	*1101	*879	*99	*10937	*5739	9780	15250	409650
62 Net loss, noncapital assets	6141	-	-	-	-	-	-	*223	*382	-	569	348	4618
63 Other deductions	2165102	*10687	*21981	-	*1632	*45870	*13231	*5173	*86291	*49578	219751	185016	1525892
64 Total receipts less total deducts	828184	*12261	*-5637	-	*-4917	*10913	*569	*10151	*35931	*26472	-13043	88867	666617
65 Const taxable inc frm rel frn corps	43814	-	-	-	-	657	-	-	-	6186	-	-	36971
66 Net income (less deficit), total	868465	*12261	*-5637	-	*-4917	*11569	*569	*10148	*34998	*32659	-13418	88788	701445
67 Net income, total	949782	*12261	-	-	-	*12732	*569	*10318	*43249	*32995	26339	101148	710170
68 Deficit, total	81318	-	*5637	-	*4917	*1163	-	*171	*8251	*336	39757	12360	8726
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*56572	*12261	*-5637	-	*-4917	-	-	*10318	*13127	*19732	-	11687	-
72 Statutory special deductions, total	114994	-	-	-	-	*12386	-	-	*38	645	1476	18849	81599
73 Net operating loss deduction	96454	-	-	-	-	*12386	-	-	-	645	1373	18326	63724
74 Dividends received deduction	18539	-	-	-	-	-	-	-	*38	-	103	523	17875
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	767796	-	-	-	-	*346	*569	-	*30122	*12617	24865	70706	628572
77 Income tax before credits, total	270130	-	-	-	-	*245	*85	-	*10264	*4854	8559	24791	221331
78 Regular tax	267624	-	-	-	-	*52	*85	-	*10241	*4290	8457	24506	219992
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	*1294	-	-	-	-	185	-	-	-	*552	75	184	297
82 Environmental tax	1209	-	-	-	-	9	-	-	*23	*12	24	100	1042
83 Foreign tax credit	*25287	-	-	-	-	-	-	-	-	*2018	-	174	23095
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3946	-	-	-	-	-	*85	-	-	-	104	780	2976
88 Prior year minumum tax credit	4001	-	-	-	-	-	-	-	-	-	4	1611	2386
89 Income tax after credits, total	236896	-	-	-	-	*245	-	-	*10264	*2836	8452	22225	192874

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2742	*251	*1054	*364	*321	*124	328	86	101	38	31	19	24
2 Total assets	41279535	-	*27867	*59030	*101771	*81405	801089	607217	1541894	1304447	2161211	3049176	31544429
3 Cash	2584350	-	*2178	*35304	*27556	*5299	89402	72316	234943	151881	302703	483587	1179181
4 Notes and accounts receivable	10579344	-	*2423	*8302	*34309	*13061	217770	150599	370463	393550	509823	755817	8123227
5 Less: Allowance for bad debts	344450	-	-	-	*6749	*45	8536	5935	13231	14794	21604	18359	255198
6 Inventories	5860365	-	*9186	*8775	*29718	*29227	263369	202112	396035	286642	461805	492131	3681365
7 Investments in govt. obligations, Total	*33671	-	-	-	-	-	*131	*1030	395	*1592	15303	-	15219
8 Tax-exempt securities	*167267	-	-	-	-	-	-	*10873	*7021	*668	5540	32026	111138
9 Other current assets	2826017	-	*202	*1148	*425	*212	9195	15893	62477	72154	134839	116074	2413398
10 Loans to stockholders	157765	-	*8431	-	-	-	*3135	-	*43817	*2618	2334	78600	18830
11 Mortgage and real estate loans	*3835	-	-	-	-	*3772	-	-	-	-	-	-	63
12 Other investments	6033846	-	-	-	*7763	*4092	*75869	*80079	84755	83019	209096	164804	5324370
13 Depreciable assets	18134117	-	*13351	*11354	*26313	*48631	356858	205867	660433	552657	765637	1352398	14140619
14 Less: Accumulated depreciation	9354186	-	*8020	*6758	*17945	*29950	226140	108669	375120	310086	434225	818656	7018618
15 Depletable assets	8	-	-	-	-	-	-	-	-	-	-	8	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	331292	-	-	-	-	*5498	*1571	*2578	22574	16174	16050	42201	224645
18 Intangible assets (Amortizable)	2938027	-	*64	*3123	*191	*2398	*25558	*8625	38457	99662	139266	276238	2344444
19 Less: Accumulated amortization	582706	-	*10	*2984	*65	*802	*8325	*2217	8630	*39007	32147	63102	425419
20 Other assets	1910975	-	*60	*766	*256	*12	1232	-25937	17504	7718	86791	155407	1667165
21 Total liabilities	41279535	-	*27867	*59030	*101771	*81405	801089	607217	1541894	1304447	2161211	3049176	31544429
22 Accounts payable	5047845	-	*1650	*6573	*27684	*12696	127152	75929	243169	164878	219452	216356	3952306
23 Mort, notes, and bonds under 1 yr	3426241	-	*634	*311	*7694	*10268	87221	118254	155479	34741	210540	214574	2586523
24 Other current liabilities	6086366	-	*75	*34120	*10788	*14391	204477	55012	206879	133588	270176	379116	4777744
25 Loans from stockholders	803644	-	*59026	-	*44552	*2955	*111255	*2763	*45057	*20371	67926	13236	436502
26 Mort, notes, bonds, 1 yr or more	6135922	-	*15422	-	*38708	*24258	83253	*50500	164305	162358	189952	509118	4898048
27 Other liabilities	2532355	-	*-0	-	*2288	-	*140307	*16970	-31841	43143	62868	132195	2166424
28 Net worth	17247163	-	*-48941	*18025	*-29944	*16837	47424	287789	758845	745368	1140297	1584582	12726881
29 Capital stock	2411455	-	*12709	*1630	*46925	*14933	221770	189510	170460	104871	222520	232889	1193239
30 Paid-in or capital surplus	12747718	-	*4016	-	*370607	*61865	161716	*200978	665623	721472	1020829	810710	8729901
31 Retained earnings, appropriated	*8126	-	-	-	-	-	-	-	-	*174	44	-	7908
32 Retained earnings, unappropriate	2117968	-	*-65666	-	*-396382	*-29926	-365385	*-199131	-219594	-91090	-69898	554563	3000477
33 Retained earnings (S Corp)	355535	-	-	*16395	*-47578	*-10409	*43575	*96432	*227784	*39015	-9678	-	-
34 Less: Cost of treasury stock	393640	-	-	-	*3517	*19625	*14252	-	*85429	*29075	23519	13580	204644
35 Total receipts	51086684	*34030	*30666	*126752	*156291	*85608	1608544	1072436	2301451	1874434	2897613	3651323	37247537
36 Business receipts	49249499	*33722	*30666	*126716	*149965	*84975	1580920	1058910	2270965	1817277	2837435	3629536	35628412
37 Interest	255127	*282	-	-	*345	*596	1487	*585	7175	6543	12238	22434	203441
38 Interest on govt. obligations, State and local	20937	-	-	-	-	-	-	*273	*698	*904	2684	3784	12594
39 Rents	154569	-	-	-	*7	-	-	-	*84	*89	921	7548	145922
40 Royalties	687958	-	-	-	-	-	-	-	1106	*18160	4514	10291	653887
41 Net S-T cap gain less net LT loss	*228	-	-	-	-	-	-	-	-	*75	-	-	154
42 Net L-T cap gain less net ST loss	35420	-	-	-	-	-	-	*66	*2130	*691	1158	-0	31375
43 Net gain, noncapital assets	21542	-	-	-	*19	*26	*2309	*589	*1544	*1547	3477	1334	10697
44 Dividends, domestic corporations	13944	-	-	-	*17	-	*1674	*131	*322	*2227	433	1988	7153
45 Dividends, foreign corporations	193952	-	-	-	-	-	-	-	*551	*2593	1568	5792	183448
46 Other receipts	453506	*26	-	*36	*5938	*10	22154	11882	16877	24329	33186	-31384	370454
47 Total deductions	49841867	*65042	*37593	*104823	*162119	*109562	1624191	1019919	2202727	1788778	2843750	3491014	36392348
48 Cost of sales and operations	31724249	*27781	*14565	*58465	*94342	*39257	958957	627968	1424767	1189264	1921728	2048002	23319153
49 Compensation of officers	644510	*8473	*1350	*15914	*14255	*9629	76410	48773	65143	28452	50859	50390	274860
50 Repairs	218690	*171	*205	*86	*4154	*524	7479	3069	5773	4616	9611	19874	163128
51 Bad debts	98462	-	-	*154	*2	*245	5044	*1175	8386	3962	12747	14072	52675
52 Rent paid on business property	567606	*4351	*1739	*1991	*9381	*4123	22875	15030	17624	25321	36241	40794	388137
53 Taxes paid	881165	*1986	*694	*3472	*4502	*5082	41935	21442	47902	27477	40165	56320	630188
54 Interest paid	655643	76	*1220	*138	*1356	*2287	13260	10238	28726	20470	35134	52024	490715
55 Contributions or gifts	24515	-0	-	-	*2	-	*72	*83	*404	*699	1045	1163	21046
56 Amortization	104796	*28	*10	*279	*130	*253	*3488	*2373	4505	3802	7287	18026	64615
57 Depreciation	2339074	*583	*2271	*515	*3797	*2078	30768	22126	52477	45021	76411	122855	1980171
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	597982	*363	*1259	*229	*797	*934	16848	7190	17531	16332	18156	79664	438679
60 Pension, prof sh, stock, annuity	399549	-	-	-	*1587	-	*3287	*1373	15860	6949	7873	28138	334482
61 Employee benefit programs	1161135	*679	-	*757	*1889	*622	23613	17469	27180	23292	48920	72297	944416
62 Net loss, noncapital assets	70468	*1600	-	-	-	-	*646	*144	16066	*3742	1873	6427	39969
63 Other deductions	10354023	*18951	*14278	*22824	*25924	*44527	419507	241467	470384	389378	575700	880968	7250114
64 Total receipts less total deducts	1244817	*-31012	*-6927	*21929	*-5828	*-23955	-15648	52517	98724	85657	53863	160309	855188
65 Const taxable inc frm rel frn corps	265271	-	-	-	-	-	-	-	-	-	23	278	264970
66 Net income (less deficit), total	1489150	*-31012	*-6927	*21929	*-5828	*-23955	-15648	52244	98026	84752	51202	156804	1107564
67 Net income, total	2290722	430	-	*21929	*18278	*356	77575	100268	222684	120910	101104	263514	1363675
68 Deficit, total	801572	*31443	*6927	-	*24106	*24311	*93222	*48024	124658	*36158	49902	106710	256111
69 Net income (less def), Form 1120-A	*-2359	-	*-2359	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-124	*-124	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	193475	*-5023	-	*21929	*-11703	*-8128	*49415	*74908	*61236	*10130	712	-	-
72 Statutory special deductions, total	388866	-	-	-	*4966	*356	*8987	*8929	51465	27348	45933	16464	224418
73 Net operating loss deduction	237585	-	-	-	*4953	*356	*7313	*8929	*50845	*24000	44074	10570	86546
74 Dividends received deduction	151281	-	-	-	*13	-	*1674	-	*620	*3348	1860	5893	137872
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1682144	430	-	-	*909	-	*20568	*16431	105774	82667	54458	247152	1153754
77 Income tax before credits, total	597207	146	-	-	*136	-	*6513	*5593	36880	28961	21508	86415	411055
78 Regular tax	584963	146	-	-	*136	-	*6511	*5583	36271	28464	18583	86057	403211
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	9852	-	-	-	-	-	*2	-	*503	*421	2789	176	5961
82 Environmental tax	2032	-	-	-	-	-	-	*9	*59	77	87	116	1683
83 Foreign tax credit	101916	-	-	-	-	-	-	-	-	*845	151	1520	99400
84 U.S. Possessions tax credit	109018	146	-	-	-	-	-	-	10377	2345	-	51427	44723
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	19444	-	-	-	-	-	-	*413	*1739	*663	1852	1893	12884
88 Prior year minumum tax credit	20327	-	-	-	-	-	-	*92	*510	*353	494	619	18260
89 Income tax after credits, total	346502	-	-	-	*136	-	*6513	*5088	24255	24754	19011	30956	235789

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Electronic components and accessories

MINOR INDUSTRY 3670
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	11288	521	4199	1260	1233	1023	1997	397	304	132	83	73	66
2 Total assets	131795466	-	131464	193393	459996	726090	4432704	2749719	4767878	4756123	5907008	11104204	96566886
3 Cash	11472824	-	24946	30706	50697	111913	494540	334835	418329	698292	1035738	1339701	6933127
4 Notes and accounts receivable	27968828	-	*28482	76890	100209	228706	1267155	833298	1296275	1218877	1386071	2339197	19193668
5 Less: Allowance for bad debts	1018568	-	-	-	-	*373	26202	32415	62483	43336	90494	74217	689048
6 Inventories	19778282	-	42149	*36561	123327	190980	1178489	777377	1115982	941228	1037100	1769599	12565489
7 Investments in govt. obligations, Total	373320	-	*784	-	-	-	*12768	5007	*37461	*6391	8909	12325	289675
8 Tax-exempt securities	494126	-	-	-	-	-	*15467	-	*20860	*20096	17820	84833	335050
9 Other current assets	6872798	-	*2294	*2829	21898	28702	225736	125351	256498	318792	509327	731330	4650041
10 Loans to stockholders	293457	-	*2433	*5112	*9056	*3460	24830	*6366	7297	*5788	12199	7216	209701
11 Mortgage and real estate loans	20681	-	-	*3539	-	-	*2784	-	*6135	1194	816	2245	3967
12 Other investments	23239728	-	-	-	*8461	*22534	108341	48682	400010	221984	487703	1207613	20734397
13 Depreciable assets	56664036	-	98437	73575	390985	342014	2576389	1669236	2319401	2493588	2182729	5279269	39238413
14 Less: Accumulated depreciation	30868958	-	70256	43993	284960	221179	1667127	1107606	1417061	1387711	1175582	2835608	20657876
15 Depletable assets	24459	-	-	-	-	-	-	-	-	-	-	-	24459
16 Less: Accumulated depletion	10212	-	-	-	-	-	-	-	-	-	-	-	10212
17 Land	1447330	-	-	*5498	-	*8638	108651	55153	63871	43287	47529	135576	979128
18 Intangible assets (Amortizable)	6967990	-	*366	*8663	*40803	*5025	130607	48531	237359	187633	400351	881213	5027440
19 Less: Accumulated amortization	2008701	-	*155	*2269	*17964	*3269	66098	26152	70233	64235	78808	282065	1397454
20 Other assets	10084047	-	*1984	*-3718	17483	8939	46373	12057	138178	94252	125598	505979	9136922
21 Total liabilities	131795466	-	131464	193393	459996	726090	4432704	2749719	4767878	4756123	5907008	11104204	96566886
22 Accounts payable	15724341	-	*29600	*26859	61154	90262	786296	542000	674393	619460	713135	1185654	10995529
23 Mort, notes, and bonds under 1 yr	9423384	-	*57590	*29964	*243934	85583	597725	406026	535849	412477	365700	770380	5918156
24 Other current liabilities	16007915	-	*140488	*17212	54165	72073	591080	339657	472646	555185	967582	1194667	11603162
25 Loans from stockholders	3166186	-	104911	*42114	*80753	153373	224027	129500	82712	*147896	38275	147980	2014645
26 Mort, notes, bonds, 1 yr or more	18059757	-	*15037	*18722	*28848	215169	552362	313801	727021	684992	962166	1017468	13524172
27 Other liabilities	8184266	-	*42831	*1777	*160	*144871	137022	70789	148222	281651	78130	333091	6945723
28 Net worth	61229617	-	-258992	56746	-9016	-35242	1544192	947946	2127036	2054462	2782022	6454965	45565499
29 Capital stock	10394806	-	44723	39666	570192	213858	630033	869139	644916	824815	1176765	1979096	3401604
30 Paid-in or capital surplus	33095456	-	*3218	*23197	185391	*3229	767925	578024	1304458	1350162	2207359	2624931	24047561
31 Retained earnings, appropriated	*27577	-	-	-	-	-	-	*1103	*116	-	22350	3069	938
32 Retained earnings, unappropriate	19380110	-	-276261	*-15227	125995	-171442	-415798	-615323	-168340	-389890	-601335	1760701	20147030
33 Retained earnings (S Corp)	995584	-	*-29208	*15521	*-886404	*3687	719449	214710	408332	301142	46385	201970	-
34 Less: Cost of treasury stock	2663915	-	*1464	*6411	*4191	*84574	157417	99707	62445	31766	69503	114803	2031633
35 Total receipts	160198959	338057	737240	819261	1486211	1566601	9402800	5696764	7001886	7124113	7864660	13314125	104847240
36 Business receipts	154096524	333749	732494	808648	1479077	1526343	9334315	5655648	6916405	7002523	7599986	12854281	99853054
37 Interest	1335164	*549	*95	*751	1355	3269	13198	8625	21065	31562	42857	65081	1146755
38 Interest on govt. obligations, State and local	82956	-	-	-	-	-	*966	*94	3514	4079	9311	21385	43607
39 Rents	202312	-	-	*248	-	*349	*3128	*179	*1368	1684	5201	9456	180698
40 Royalties	1583887	-	-	-	-	*11235	*168	178	8312	18715	64987	156801	1323489
41 Net S-T cap gain less net LT loss	16275	-	-	-	-	-	*63	*19	*33	*200	3416	2525	10019
42 Net L-T cap gain less net ST loss	503582	*594	*412	-	-	*17595	*4652	*301	4986	*1319	5950	5610	462162
43 Net gain, noncapital assets	93814	*116	*3341	-	*315	*294	2444	1511	7016	2058	6451	1588	68680
44 Dividends, domestic corporations	107864	57	-	-	*50	-	*2501	*75	*2694	1418	5045	5837	90188
45 Dividends, foreign corporations	1133644	-	-	-	-	-	*633	*819	*1753	9486	43297	54498	1023157
46 Other receipts	1042937	*2992	*898	*9613	5414	7516	40730	29314	34740	51069	78158	137062	645430
47 Total deductions	151297286	379137	809208	792688	1468849	1564173	9300811	5670488	6797344	6888939	7827663	12418200	97379786
48 Cost of sales and operations	101968924	237988	305642	542579	793083	841986	5902090	4054232	4492861	4628118	5276827	8139642	66753877
49 Compensation of officers	2202813	23112	*79799	39632	127081	110661	627531	162407	181058	111328	109858	176783	453561
50 Repairs	733414	*589	3650	*6597	9772	6218	31249	22363	19148	26413	26234	57839	523343
51 Bad debts	424161	*4368	*37520	*920	*5617	7245	27462	35922	17751	16802	23486	38237	208831
52 Rent paid on business property	1573788	*4602	38430	19913	52193	34570	143510	47172	84708	71037	75025	101311	901317
53 Taxes paid	3412971	8808	22948	34802	51868	45728	280342	126907	169348	144557	135803	223045	2168814
54 Interest paid	2768818	*2617	*18510	*7977	16028	22339	130552	60399	94434	111394	100979	163516	2040073
55 Contributions or gifts	71679	*423	*64	*-0	*348	*45	1002	199	1980	1448	1277	6970	57923
56 Amortization	369471	*1454	*1443	*370	*1873	*757	22770	6073	22875	22786	35352	45414	208306
57 Depreciation	5314702	8586	13109	9806	34963	31278	208184	119414	188108	215363	248004	449136	3788752
58 Depletion	204	-	-	-	-	-	-	-	-	-	-	-	204
59 Advertising	1673069	3194	3450	*1906	8108	28109	96817	41321	79583	74806	109748	149864	1076163
60 Pension, prof sh, stock, annuity	1061943	*697	*1243	*2638	*2738	*23149	47830	11602	25210	30023	22895	49126	844792
61 Employee benefit programs	2820883	*3311	*14643	*12794	*12115	19620	117404	68898	132117	134820	137545	256906	1910710
62 Net loss, noncapital assets	103053	*38	*128	*1828	*3	*3	4121	161	3765	6032	15545	12944	58486
63 Other deductions	26797394	79351	268629	110926	353061	392466	1659945	913417	1284397	1294012	1509086	2547469	16384635
64 Total receipts less total deducts	8901673	-41080	-71967	26572	17362	2428	101989	26277	204543	235175	36997	895924	7467453
65 Const taxable inc frm rel frn corps	682091	-	-	-	-	-	-	-	-	*227	7064	8520	666281
66 Net income (less deficit), total	9500808	-41080	-71967	26572	17362	2428	101023	26183	201028	231322	34750	883059	8090128
67 Net income, total	11616886	*21806	*11693	*38701	58058	65625	479176	221123	427160	465181	395557	1003739	8429066
68 Deficit, total	2116077	62885	83661	*12129	*40696	63197	378154	194940	226132	233859	360807	120680	338938
69 Net income (less def), Form 1120-A	*1024	-	*1024	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2215	*-2215	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	649092	*-12608	*-2435	*26525	*-6119	*22857	220198	55242	115073	115440	51553	63367	-
72 Statutory special deductions, total	1278936	*1631	*3772	*8441	*13071	*14441	46886	22232	35009	64239	62020	150948	856246
73 Net operating loss deduction	691496	*1631	*3772	*8441	*13036	*14441	45764	*22179	31914	54808	49609	101959	343941
74 Dividends received deduction	587440	-	-	-	*35	-	*1122	*53	3095	9431	12411	48989	512305
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	9642335	*12976	*6517	*1077	*20408	*20615	154689	124521	276329	288539	285866	794170	7656628
77 Income tax before credits, total	3385647	*4334	*977	*162	*3564	*5022	48888	43387	94509	99646	101154	282492	2701511
78 Regular tax	3347289	*4326	*977	*162	*3564	*5006	48329	42216	93562	98387	98614	276387	2675758
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	22334	-	-	-	-	*16	*556	*1167	836	965	2245	5028	11521
82 Environmental tax	11922	*7	-	-	-	-	*2	*5	111	225	261	1035	10276
83 Foreign tax credit	520383	-	-	-	-	-	-	-	*223	*36	2079	9773	508272
84 U.S. Possessions tax credit	65028	-	-	-	-	-	1252	4050	6076	*20544	20918	12187	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	153188	*473	-	-	*597	-	3137	*3316	5127	4171	5518	15303	115546
88 Prior year minumum tax credit	38131	*244	-	-	-	*146	*31	*1124	*817	*3738	370	2815	28845
89 Income tax after credits, total	2608917	*3617	*977	*162	*2967	*4876	44467	34897	82266	71156	72268	242413	2048849

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	8670	*349	3960	*930	654	732	1309	297	217	86	60	50	28
2 Total assets	326405738	-	68160	*146165	235910	529160	2798918	2054676	3242055	3019920	4132909	7711610	302466256
3 Cash	6432246	-	15658	*28995	16614	86166	231410	220677	240819	291896	378692	700102	4221218
4 Notes and accounts receivable	111232369	-	*18130	*10830	*91313	151098	838274	598445	864697	707969	984397	1769156	105198062
5 Less: Allowance for bad debts	5025283	-	*184	-	-	*948	13745	11339	20485	20948	23946	50142	4883546
6 Inventories	12479092	-	*8485	*41249	*44100	112373	818360	627926	853549	564592	836991	1432194	7139272
7 Investments in govt. obligations, Total	15599172	-	-	-	*26829	-	-	*30242	*42354	*18926	51609	43618	15385593
8 Tax-exempt securities	6987336	-	-	-	*60	-	*1834	-	*23633	*40818	39000	19193	6862797
9 Other current assets	27000333	-	*514	*2965	*336	34864	101978	52280	130507	289884	267594	433804	25685607
10 Loans to stockholders	250793	-	*2270	*2397	*4658	*13001	31736	*27501	*7331	*56160	3539	12730	89469
11 Mortgage and real estate loans	6560657	-	-	-	-	*5717	*4668	*519	*528	*2405	-	4452	6542369
12 Other investments	62652871	-	-	*10706	-	*8949	43174	94734	284347	226520	337582	781490	60865370
13 Depreciable assets	95434270	-	104760	*92989	83157	336046	1439905	867689	1396557	1318312	1770641	3123679	84900536
14 Less: Accumulated depreciation	52369828	-	84600	*58504	48413	243336	860475	552529	785885	694580	909069	1592812	46539625
15 Depletable assets	*46486	-	-	-	-	-	-	-	-	*93	1	-	46392
16 Less: Accumulated depletion	*9353	-	-	-	-	-	-	-	-	*93	-	-	9260
17 Land	866544	-	-	*1068	*3611	*10990	52234	21635	36619	34835	53256	108614	543683
18 Intangible assets (Amortizable)	10829980	-	*3838	*28270	*20798	*7090	59690	94891	113471	178011	360858	821045	9142019
19 Less: Accumulated amortization	2374715	-	*1499	*15947	*2528	*4444	12170	40045	37425	69853	102782	168776	1919246
20 Other assets	29812768	-	*787	*1148	*-4625	*11595	62046	22050	91438	74974	84546	273264	29195545
21 Total liabilities	326405738	-	68160	*146165	235910	529160	2798918	2054676	3242055	3019920	4132909	7711610	302466256
22 Accounts payable	25942082	-	*18848	*22573	*80277	108956	490437	306459	444032	309841	505436	733479	22921743
23 Mort, notes, and bonds under 1 yr	76474498	-	*5024	*20423	*3659	27352	290413	248974	351951	167709	311002	456994	74590998
24 Other current liabilities	11672142	-	*11834	*7590	*10330	52833	315310	268121	322281	262068	378427	842320	9201028
25 Loans from stockholders	1165990	-	*41623	*110537	*81251	*24014	92274	*95137	64579	*136938	17851	22638	479147
26 Mort, notes, bonds, 1 yr or more	38535906	-	*49546	*10809	*9875	74941	501194	224936	390184	400713	772362	1555870	34545477
27 Other liabilities	109346209	-	*6469	-	*11217	*10440	51215	21662	118117	132085	144238	317468	108533298
28 Net worth	63268912	-	-65184	*-25767	39301	230622	1058076	889387	1550910	1610566	2003594	3782842	52194565
29 Capital stock	4829973	-	22338	*7122	33006	96055	627863	430657	471947	416360	333664	566751	1824210
30 Paid-in or capital surplus	21018567	-	*251685	*36653	*9906	*27029	681062	209682	459159	763993	1008839	1659201	15911358
31 Retained earnings, appropriated	*7941	-	-	-	-	-	*7442	-	-	-	-	498	-
32 Retained earnings, unappropriate	42237673	-	*-322046	*-26827	-40208	78382	-545719	179811	291609	129886	297474	1475175	40720137
33 Retained earnings (S Corp)	1823747	-	*-17109	*-27052	*36597	*43876	383048	*95483	436012	*321439	381628	169823	-
34 Less: Cost of treasury stock	6648988	-	*51	*15664	-	*14720	95620	26247	107817	21112	18011	88606	6261140
35 Total receipts	146445865	*248480	1349296	*193166	434249	1498167	5752421	3899376	5196799	3898588	4885762	9765587	109323973
36 Business receipts	126921300	*244588	1333950	*192368	430729	1477183	5683731	3836086	5119549	3790398	4781689	9518101	90512928
37 Interest	10605937	*1123	*787	-	*306	2263	6753	8418	11658	16871	18266	55546	10483945
38 Interest on govt. obligations, State and local	578261	-	-	-	-	-	*161	*134	2024	6316	2636	6340	560649
39 Rents	403090	-	-	-	-	*2020	*1266	*1353	*524	*2932	3211	8653	383131
40 Royalties	622437	91	*6277	-	-	*2728	*8604	*10818	*3606	*9573	5712	22096	552931
41 Net S-T cap gain less net LT loss	101723	-	-	-	-	-	*3	*130	*79	-	247	235	101030
42 Net L-T cap gain less net ST loss	2653900	2	*8252	-	-	*5339	*1286	*10612	*4050	*3523	739	9554	2610543
43 Net gain, noncapital assets	1454020	-	-	-	-	*5006	805	*1406	11848	2096	3930	15957	1412973
44 Dividends, domestic corporations	156784	-	-	*482	-	*21	*642	*444	1578	*881	3487	7276	141972
45 Dividends, foreign corporations	743337	647	-	-	-	-	*1819	*4413	*2458	*6285	5101	37951	684664
46 Other receipts	2205077	*2029	*29	*316	*3213	*3606	47352	25563	39425	59713	60744	83880	1879207
47 Total deductions	138976480	*253051	1377716	*223146	437338	1449211	5702115	3736291	5035315	3742451	4661444	9174601	103183803
48 Cost of sales and operations	73917875	*167509	929466	*86299	255112	981171	3623440	2514407	3371339	2534649	3083008	5820041	50551436
49 Compensation of officers	1520191	*896	*117012	*25180	*25382	117236	370791	153576	133625	92225	65583	82359	336326
50 Repairs	1285193	*698	*1400	*1938	*1097	3396	17576	14840	16189	14465	16888	50579	1146126
51 Bad debts	2439652	*90	*2376	*6240	*402	2439	24820	7122	10809	13878	8181	30923	2332372
52 Rent paid on business property	2017228	*6509	24499	*14390	*14280	15891	78445	34404	40987	29042	34500	102041	1622240
53 Taxes paid	2968462	*2626	21911	*7282	13715	37723	140707	91226	106225	75556	100690	181664	2189138
54 Interest paid	11518819	*3711	*4850	*4970	*2006	14283	69272	36515	54225	41446	73414	159103	11055023
55 Contributions or gifts	121156	17	*756	-	*10	*285	1350	752	2871	1576	1715	6541	105282
56 Amortization	531244	*11877	*904	*5613	*1303	*104	8652	26030	19208	13422	13444	39250	391438
57 Depreciation	10541483	*2297	10047	*6893	6011	29937	107534	72422	96924	109128	150681	287666	9661943
58 Depletion	296	-	-	-	-	-	-	-	-	-	4	-	292
59 Advertising	1345203	*1204	*6268	*6214	*2813	10482	46925	39681	63842	33473	74915	130640	928745
60 Pension, prof sh, stock, annuity	835278	*326	*21175	-	-	*9972	32705	13716	25305	14622	19006	55009	643443
61 Employee benefit programs	3197324	*2743	*7034	*1767	*4248	17190	88360	49502	77193	72474	85700	222843	2568271
62 Net loss, noncapital assets	1289525	-	-	-	*105	*184	3083	5441	3219	2874	7199	11639	1255780
63 Other deductions	25447552	*52549	230018	*56359	110854	208916	1088456	676656	1013355	693621	926518	1994302	18395948
64 Total receipts less total deducts	7469385	*-4571	-28419	*-29980	-3089	48957	50306	163085	161484	156138	224318	590986	6140170
65 Const taxable inc frm rel frn corps	681483	-	-	-	-	-	-	-	*2850	1706	1409	16361	659156
66 Net income (less deficit), total	7572607	*-4571	-28419	*-29980	-3089	48957	50146	162951	162310	151528	223091	601007	6238677
67 Net income, total	10900315	*14678	*16122	*23643	*10549	71426	248664	210317	272105	255650	308028	711166	8757966
68 Deficit, total	3327709	*19249	44542	*53622	*13639	*22469	198518	*47367	109795	104123	84938	110159	2519289
69 Net income (less def), Form 1120-A	*619	-	*619	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3857	*-3857	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	438227	*-2855	*-14492	*-11338	*-3856	*36801	130023	*28536	97590	*56748	84241	36830	-
72 Statutory special deductions, total	787670	647	*2019	*2420	*1673	*12580	24801	42923	20720	29473	48252	35045	567117
73 Net operating loss deduction	527508	-	*2019	*2083	*1673	*12565	*22632	*38089	*19371	25819	42302	11266	349689
74 Dividends received deduction	260162	647	-	*337	-	*15	*2169	*4834	*1349	*3654	5950	23779	217428
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	9659035	3133	*7145	*696	*8877	*20080	96758	136690	152298	162922	174862	641054	8254522
77 Income tax before credits, total	3397707	1066	*1072	*104	*1557	*4056	30951	47165	52718	56616	61735	225091	2915576
78 Regular tax	3361047	1065	*1072	*104	*1555	*4056	30465	46157	51724	55473	59947	222955	2886474
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3619	-	-	-	-	-	-	-	-	-	-	-	3619
81 Alternative minumum tax	15805	-	-	-	*1	-	*483	*967	*266	*1036	1580	1641	9830
82 Environmental tax	11438	1	-	-	-	-	*3	*41	72	107	208	494	10513
83 Foreign tax credit	403470	26	-	-	-	-	-	*209	*954	1597	1329	8887	390467
84 U.S. Possessions tax credit	836805	-	-	-	-	-	70	920	8259	8832	1483	85700	731542
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	48237	-	-	-	-	*360	*315	*2413	*2887	2324	2368	4447	33122
88 Prior year minumum tax credit	190673	-	-	-	-	-	-	-	*146	*761	1363	1402	187001
89 Income tax after credits, total	1918522	1040	*1072	*104	*1557	*3696	30566	43623	40472	43101	55191	124655	1573444

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2781	*30	*1336	*142	*114	*188	551	106	98	81	53	36	44
2 Total assets	427929510	-	*75403	*25012	*41302	*140452	1358674	716705	1477354	2768068	3533931	5666732	412125879
3 Cash	11401759	-	*3629	*8134	*5458	*15022	119998	39668	76261	201450	224502	244269	10463366
4 Notes and accounts receivable	132827951	-	*9592	*855	*6456	*55470	321929	166891	386856	680065	838560	1224652	129136625
5 Less: Allowance for bad debts	1333221	-	*448	-	-	*215	*6392	*1362	8700	7702	7094	18266	1283041
6 Inventories	19012997	-	*51392	*7459	*20653	*43255	404011	255475	402234	656895	626610	1026279	15518733
7 Investments in govt. obligations, Total	*3582230	-	-	-	-	-	-	-	*3323	*10141	-	51725	3517041
8 Tax-exempt securities	*3475196	-	-	-	-	-	*70976	-	*47	-	18858	-	3385315
9 Other current assets	23662050	-	*101	*2055	*421	*2970	62965	13445	25333	86209	95980	344581	23027991
10 Loans to stockholders	155614	-	-	-	*349	*183	*11673	*1242	*4909	*1596	259	5607	129795
11 Mortgage and real estate loans	*15320783	-	-	-	-	-	*2882	-	-	-	-	90	15317811
12 Other investments	78784970	-	-	*3094	-	-	29940	*16802	62491	206988	203645	444175	77817835
13 Depreciable assets	159781069	-	*33172	*3677	*21535	*42325	741637	461535	809809	1400086	2296410	3116416	150854468
14 Less: Accumulated depreciation	82472209	-	*24800	*2699	*13593	*20607	428822	253341	354572	648123	959242	1436271	78330141
15 Depletable assets	733	-	-	-	-	-	-	-	-	-	-	-	733
16 Less: Accumulated depletion	455	-	-	-	-	-	-	-	-	-	-	-	455
17 Land	1723796	-	-	-	-	*493	*14859	*8419	18784	33412	54063	97640	1496126
18 Intangible assets (Amortizable)	12871484	-	*452	-	-	*293	*3361	*6984	46365	96365	100248	258579	12358835
19 Less: Accumulated amortization	1691359	-	*181	-	-	*123	*1307	*4471	*22052	10105	28972	43783	1580366
20 Other assets	50826124	-	*2493	*2436	*23	*1385	10961	5417	26265	60792	70103	351039	50295208
21 Total liabilities	427929510	-	*75403	*25012	*41302	*140452	1358674	716705	1477354	2768068	3533931	5666732	412125879
22 Accounts payable	42809274	-	*8510	*663	*2718	*28584	295937	110091	220913	463896	653871	942638	40081453
23 Mort, notes, and bonds under 1 yr	70043134	-	*3105	-	-	*2629	155814	97295	212683	343764	427105	301354	68499385
24 Other current liabilities	48772398	-	*76	*1334	*9005	*26827	111972	48609	118894	255156	312314	605357	47282856
25 Loans from stockholders	1968164	-	*28826	-	*515	*11177	118849	*2149	*46871	*34009	61983	43717	1620069
26 Mort, notes, bonds, 1 yr or more	77657278	-	*11896	*403	*12234	*13414	151369	180055	234811	656616	625372	1065594	74705513
27 Other liabilities	114519035	-	*4484	-	-	*233	*9338	*39190	39830	65318	103769	485397	113771475
28 Net worth	72160226	-	*18505	*22611	*16830	*57587	515395	239315	603352	949310	1349518	2222675	66165128
29 Capital stock	8657373	-	*3465	*727	*114	*32749	80421	32157	129694	291295	528046	715911	6842793
30 Paid-in or capital surplus	56914861	-	*57063	*381	-	*13522	223810	*137330	248012	356263	636050	798648	54443783
31 Retained earnings, appropriated	*20753	-	-	-	-	-	*6104	-	-	-	2374	-	12275
32 Retained earnings, unappropriate	6313495	-	*-1588	*8601	*26573	*-4239	-51605	*-54760	-67532	-29671	69564	543142	5875010
33 Retained earnings (S Corp)	1421278	-	*-40436	*12903	-	*15555	*267648	*138776	305609	*332035	128969	260220	-
34 Less: Cost of treasury stock	1167534	-	-	-	*9857	-	*10982	*14187	*12431	*612	15485	95245	1008733
35 Total receipts	354658361	*19338	*222512	*114805	*74734	*446074	3657339	1632272	3052024	4287158	6185210	10165609	324801286
36 Business receipts	316683277	14592	*222479	*108398	*64234	*439848	3608096	1624504	3017526	4250268	6124727	9979134	287229472
37 Interest	14184048	-	-	*77	*81	*284	1360	*1450	4880	11421	16887	49773	14097835
38 Interest on govt. obligations, State and local	158065	-	-	-	-	-	*4025	*55	*52	*2478	1310	4422	145723
39 Rents	9268370	-	-	-	-	-	*1952	-	*2120	*779	3210	7211	9253099
40 Royalties	369814	-	-	-	-	-	*2638	-	-	*222	2990	29579	334386
41 Net S-T cap gain less net LT loss	70458	-	-	-	-	-	-	*33	*3	*44	1787	-	68591
42 Net L-T cap gain less net ST loss	536079	-	-	*5154	*10388	-	*1426	*24	*19	*81	1282	15526	502180
43 Net gain, noncapital assets	2136254	*5282	-	*1138	-	*1	*19657	*278	*586	4474	2983	17965	2083890
44 Dividends, domestic corporations	110194	-	-	-	-	-	-	*548	*167	*335	1520	3448	104178
45 Dividends, foreign corporations	738801	-	-	-	-	-	-	-	-	*988	211	14871	722731
46 Other receipts	10402998	*-536	*34	*38	*31	*5941	18184	5382	26670	16069	28305	43680	10259202
47 Total deductions	345974512	13548	*221698	*99728	*65747	*423726	3597196	1603121	2896444	4211038	5947928	9762472	317131865
48 Cost of sales and operations	241343318	8796	*173203	*79507	*32238	*341491	2780243	1224172	2172288	3445865	4924221	7838051	218323243
49 Compensation of officers	876127	-	*4664	*7197	*6872	*15596	138657	38321	72484	45765	42885	52018	451668
50 Repairs	2380498	74	*1077	*14	*2037	*287	15167	*3227	9024	6994	23221	56213	2263161
51 Bad debts	1224951	5	*1781	*43	*222	*1136	5250	*964	9339	6956	2835	14489	1181931
52 Rent paid on business property	2415184	214	*11556	*1821	*2210	*2956	19081	11967	19769	17725	17386	44643	2265858
53 Taxes paid	6084931	136	*4045	*2037	*1652	*11440	74518	37763	61762	61014	96440	176846	5557277
54 Interest paid	14038482	312	*1475	*43	*956	*3096	28178	14051	29145	56062	88274	158682	13658207
55 Contributions or gifts	225049	2	-	-	*19	-	437	*78	*126	678	1339	2851	219519
56 Amortization	569151	175	*90	-	-	*260	*678	4864	10485	6355	9304	20613	516328
57 Depreciation	17778244	417	*1107	*527	*5615	*5407	66471	40131	83842	136308	216453	261665	16960301
58 Depletion	18866	-	-	-	-	-	-	-	-	-	-	-	18866
59 Advertising	3416671	34	*1575	*303	*461	*1618	21538	6411	21681	12059	20413	52186	3278393
60 Pension, prof sh, stock, annuity	6923825	192	-	-	*772	*388	8012	*1635	7073	16873	22687	34588	6831606
61 Employee benefit programs	13158428	1464	*136	-	*34	*6336	44505	*29243	27942	60530	90619	202527	12695092
62 Net loss, noncapital assets	46905	-	-	-	-	-	*165	-	*3190	7166	4762	5828	25795
63 Other deductions	35473881	1728	*20990	*8236	*12659	*33713	394296	190294	368294	330689	387090	841273	32884619
64 Total receipts less total deducts	8683849	*5790	*814	*15077	*8987	*22347	60144	29151	155580	76120	237282	403136	7669421
65 Const taxable inc frm rel frn corps	7254801	-	-	-	-	-	-	-	-	-	115	5029	7249656
66 Net income (less deficit), total	15780585	*5790	*814	*15077	*8987	*22347	56118	29096	155529	73642	236088	403744	14773354
67 Net income, total	17280092	*6264	*5800	*15077	*8987	*31966	102591	*69812	214165	159839	289604	473321	15902665
68 Deficit, total	1499507	*475	*4986	-	-	*9619	*46473	*40716	*58636	86198	53516	69577	1129311
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	384255	-	*2034	*10835	-	*25134	*47173	*32773	136037	*47049	35771	47450	-
72 Statutory special deductions, total	3252176	111	*427	*4241	*1573	-	*6148	*9284	*7038	29817	77296	57579	3058662
73 Net operating loss deduction	3118173	111	*427	*4241	*1573	-	*6148	*8950	*6921	*28595	75972	53222	2932013
74 Dividends received deduction	134004	-	-	-	-	-	-	*334	*117	*1222	1324	4357	126649
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	13601061	*6154	*257	-	*7414	*6832	45112	*12162	*70167	73500	176538	359767	12843158
77 Income tax before credits, total	5125245	*2092	*39	-	*1625	*1946	14118	*4137	24261	28846	67225	133272	4847684
78 Regular tax	4751689	*2092	*39	-	*1625	*1946	13683	*4040	*23843	25013	60389	124669	4494350
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	18	-	-	-	-	-	-	-	-	-	-	-	18
81 Alternative minumum tax	352223	-	-	-	-	-	*436	*92	*368	*3635	6559	8124	333010
82 Environmental tax	21173	-	-	-	-	-	-	*5	*51	55	277	478	20306
83 Foreign tax credit	2683646	-	-	-	-	-	-	-	-	*22	110	7784	2675730
84 U.S. Possessions tax credit	12577	-	-	-	-	-	-	-	-	2905	-	9672	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	-	-	42
87 General business credit	401164	-	-	-	-	-	*134	-	*104	*631	1242	1859	397195
88 Prior year minumum tax credit	84267	-	-	-	-	-	-	-	*863	*632	973	1626	80173
89 Income tax after credits, total	1943548	*2092	*39	-	*1625	*1946	13985	*4137	23295	24655	64899	112331	1694543

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles

MAJOR GROUP 27
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	4711	662	*1744	*277	*505	393	677	184	144	37	16	30	41
2 Total assets	142315531	-	*36052	*39990	*175061	258448	1433750	1269038	2386915	1210174	1188587	4839547	129477968
3 Cash	6382361	-	*10302	*7075	*11892	*14686	104992	95869	127738	47683	35111	374224	5552790
4 Notes and accounts receivable	28596709	-	*12830	*3068	*29925	*46364	232610	266909	513037	231537	255807	933614	26071009
5 Less: Allowance for bad debts	890263	-	-	-	*11	-	*3690	*3844	11611	6022	7396	27398	830291
6 Inventories	28521955	-	*3336	-	*102864	*124817	430193	383146	613882	240157	316879	816998	25489684
7 Investments in govt. obligations, Total	*250445	-	-	*4434	-	-	1550	-	*19069	*1365	-	54	223973
8 Tax-exempt securities	*293846	-	-	-	*1420	-	*6929	-	-	-	-	-	285497
9 Other current assets	5353605	-	*1399	*1270	*1240	*14392	38928	46254	150415	162887	43960	418607	4474252
10 Loans to stockholders	661443	-	-	*166	-	*1	*39654	*2737	*9474	*10963	64	3769	594613
11 Mortgage and real estate loans	*226129	-	-	-	-	*4694	*17167	*5083	-	-	-	291	198895
12 Other investments	17781420	-	-	-	-	-	77734	*30923	126496	68157	99746	508232	16870132
13 Depreciable assets	71209652	-	*32037	*77045	*68603	*142343	834723	729337	1345108	532028	654197	1768878	65025354
14 Less: Accumulated depreciation	36577987	-	*25763	*53593	*35347	*99388	451540	385360	696823	295691	303340	826471	33404671
15 Depletable assets	*220788	-	-	-	-	-	*351	-	-	-	-	-	220437
16 Less: Accumulated depletion	*37602	-	-	-	-	-	*334	-	-	-	-	-	37269
17 Land	1838676	-	-	-	*1545	*3842	62674	*34454	43347	32991	33725	56381	1569717
18 Intangible assets (Amortizable)	7133769	-	*1978	*499	*526	*865	5617	*46754	85812	161434	45215	200184	6584885
19 Less: Accumulated amortization	848440	-	*341	*37	*526	*725	2257	*2834	33944	*43089	9416	41472	713799
20 Other assets	12199024	-	*275	*63	*-7071	*6559	38449	19608	94916	65774	24035	653656	11302760
21 Total liabilities	142315531	-	*36052	*39990	*175061	258448	1433750	1269038	2386915	1210174	1188587	4839547	129477968
22 Accounts payable	12866056	-	*4646	*61071	*105842	*75053	189370	205653	336266	161294	186575	517431	11022856
23 Mort, notes, and bonds under 1 yr	6183954	-	*689	*30373	*13307	*43348	236383	161342	418542	182471	74997	364749	4657753
24 Other current liabilities	32394064	-	*4204	*4135	*6559	*67888	72396	80659	254291	147799	161035	848789	30746310
25 Loans from stockholders	634298	-	*6356	*484	*24170	*18128	113177	*82682	*67349	-	3218	30217	288518
26 Mort, notes, bonds, 1 yr or more	29578954	-	*3610	*14593	*34555	*127827	285239	167329	387892	340029	471782	1633252	26112847
27 Other liabilities	17824701	-	*-0	-	*479	*44247	86819	*6365	56173	108612	62821	465770	16993415
28 Net worth	42833505	-	*16547	*-70666	*-9850	-118042	450367	565009	866402	269969	228159	979340	39656270
29 Capital stock	8997719	-	*2182	*975	*17664	22376	164208	193358	261273	163712	79820	122244	7969907
30 Paid-in or capital surplus	11013375	-	*6702	*37483	*1286	*51884	224760	221455	237323	139887	140927	841927	9109742
31 Retained earnings, appropriated	*161691	-	-	-	*486	-	*2863	-	*4610	-	10	-	153722
32 Retained earnings, unappropriate	25813348	-	*441	*-103682	*-15741	*-30727	-164810	161103	127326	80084	-52972	-46773	25859099
33 Retained earnings (S Corp)	710325	-	*7428	*-5442	*-13544	*-155954	244707	*6927	261617	-	84653	279933	-
34 Less: Cost of treasury stock	3862954	-	*206	-	-	*5622	*21362	*17833	25747	*113713	24279	217991	3436199
35 Total receipts	165061688	1140972	*195042	*74970	*678969	*478463	2163831	1718175	3725249	1467250	2268218	6789498	144361052
36 Business receipts	155904993	*1072391	*194729	*74435	*677774	*476279	2137624	1703852	3666359	1417516	2222786	6629870	135631377
37 Interest	2684172	*23166	*49	*84	*9	*1302	3141	2493	6153	15171	3646	53889	2575069
38 Interest on govt. obligations, State and local	31787	1409	-	-	-	-	*82	-	*815	*921	155	2733	25672
39 Rents	1667940	6059	-	-	-	-	*2949	*531	*678	*1733	4198	20342	1631449
40 Royalties	392644	2147	-	-	-	-	-	*251	*9	*1133	2507	5512	381086
41 Net S-T cap gain less net LT loss	23281	-	-	-	-	-	-	-	*390	-	-	1926	20965
42 Net L-T cap gain less net ST loss	278232	*3551	-	-	*46	-	*948	*902	*249	*1616	1011	11415	258494
43 Net gain, noncapital assets	1070293	*180	-	-	*105	*31	2090	*3380	2424	*3893	1432	10242	1046518
44 Dividends, domestic corporations	98683	-	-	-	*62	-	-	*17	*221	*236	123	7018	91007
45 Dividends, foreign corporations	1305835	1871	-	-	-	-	-	-	*30	1323	1734	935	1299943
46 Other receipts	1603827	*30198	*264	*451	*972	*850	16998	6749	47920	23708	30626	45618	1399475
47 Total deductions	159086891	1383257	*181403	*94096	*698677	490008	2221657	1736519	3710900	1562783	2237024	6658335	138112230
48 Cost of sales and operations	118041622	*733616	*52392	*17906	*529285	*326973	1539816	1317901	2767368	1104058	1774441	5348418	102529449
49 Compensation of officers	772863	*9868	*18152	-	*22244	*15985	69069	80507	86423	18357	17041	45079	390137
50 Repairs	998099	*12460	*937	*6865	*1108	*2036	9393	3203	24248	3299	10086	23418	901047
51 Bad debts	301409	*657	-	*7893	*252	*430	5976	*4159	6974	4606	3613	14784	252064
52 Rent paid on business property	1306443	*26541	*18007	*1922	*5661	*9365	26457	16091	31160	7218	14789	25174	1124059
53 Taxes paid	3166971	*39498	*7540	*3666	*14399	17438	64372	37970	95424	29584	37657	121468	2697954
54 Interest paid	3583008	*18093	*231	*145	*3390	*10748	47616	20768	68780	49866	57438	186892	3119042
55 Contributions or gifts	86962	60	-	-	*157	-	*78	*163	310	*171	81	1209	84734
56 Amortization	273428	*1450	*35	*111	*105	*18	714	*178	12066	11835	3483	30657	212776
57 Depreciation	3760559	*18196	*5265	*10320	*7324	*11014	65661	46538	108944	52010	41106	146698	3247481
58 Depletion	23077	-	-	-	-	-	-	-	-	-	-	-	23077
59 Advertising	388463	*6467	*541	*8	*5729	*5040	20141	3710	24962	11361	6310	12705	291487
60 Pension, prof sh, stock, annuity	1334794	*19333	*1098	*1331	*270	*41	*3783	*7084	14459	12253	12270	51750	1211122
61 Employee benefit programs	3436018	*5569	*1162	*2371	*6170	*4986	29038	46752	67179	25869	32631	124357	3089935
62 Net loss, noncapital assets	184177	*28730	-	-	-	-	*1764	*320	11618	*10222	1979	7920	121624
63 Other deductions	21428998	462720	*76042	*41558	*102585	85935	337779	151174	390985	222074	224100	517808	18816240
64 Total receipts less total deducts	5974797	-242285	*13639	*-19125	*-19709	-11546	-57827	-18344	14349	-95533	31193	131162	6248822
65 Const taxable inc frm rel frn corps	310578	226	-	-	-	-	-	-	-	*218	6565	245	303323
66 Net income (less deficit), total	6253587	-243468	*13639	*-19125	*-19709	-11546	-57909	-18344	13534	-96236	37604	128674	6526474
67 Net income, total	7762276	*36446	*14015	-	*10746	*26075	64373	53166	106640	*20962	67378	237582	7124893
68 Deficit, total	1508689	*279914	*377	*19125	*30454	*37620	122282	*71510	93107	117199	29774	108908	598420
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-21924	*-21924	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	124998	*13333	*12512	*-5473	*-12644	*10322	10087	*-18384	54105	-	20498	40640	-
72 Statutory special deductions, total	1404197	*17095	-	-	*44	-	*4970	*4152	*7540	*1953	41254	17754	1309435
73 Net operating loss deduction	342665	*15224	-	-	-	-	*4970	*4152	*7463	*1860	39434	12404	257157
74 Dividends received deduction	1061531	1871	-	-	*44	-	-	-	*77	*93	1820	5350	1052278
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6252817	*7889	*1297	-	*2923	*3589	*13391	*35697	40161	*19102	3314	163606	5961847
77 Income tax before credits, total	2245667	*1799	*195	-	*439	*644	*3377	*12129	13870	*6512	4576	60070	2142056
78 Regular tax	2181060	*1548	*195	-	*439	*644	*3358	*11973	13499	*6495	1138	57002	2084771
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	943	-	-	-	-	-	-	-	-	-	-	-	943
81 Alternative minumum tax	47426	246	-	-	-	-	-	*137	*362	*8	2495	2836	41341
82 Environmental tax	9993	5	-	-	-	-	-	*2	*9	*9	42	216	9711
83 Foreign tax credit	128427	-	-	-	-	-	-	*7	*29	-	-	2248	126143
84 U.S. Possessions tax credit	740	-	-	-	-	-	173	-	568	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2051	-	-	-	-	-	-	-	-	-	-	-	2051
87 General business credit	14865	*405	-	-	-	-	-	*1101	*170	*377	-	634	12178
88 Prior year minumum tax credit	*12787	-	-	-	-	-	-	-	-	*352	133	2629	9673
89 Income tax after credits, total	2086796	*1394	*195	-	*439	*644	*3205	*11021	13104	*5782	4443	54560	1992011

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3725
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	982	*145	-	*260	*59	*159	*150	96	50	*14	5	12	31
2 Total assets	127458003	-	-	*38170	*18350	*83521	*313908	607722	827756	*445046	355987	2072902	122694641
3 Cash	5472301	-	-	*5255	*1768	*153	*67925	56044	43901	*16518	4705	96745	5179288
4 Notes and accounts receivable	25523454	-	-	*3068	*379	*23567	*66051	146532	157096	*76382	68129	331358	24650892
5 Less: Allowance for bad debts	842175	-	-	-	*11	-	-	*687	*4974	*3684	1004	12852	818963
6 Inventories	25772829	-	-	-	*12021	*34233	*53913	256253	250681	*118444	113749	411840	24521695
7 Investments in govt. obligations, Total	*228461	-	-	*4434	-	-	-	-	-	-	-	54	223973
8 Tax-exempt securities	*292426	-	-	-	-	-	*6929	-	-	-	-	-	285497
9 Other current assets	4599957	-	-	*1270	-	*12132	*5063	23377	99667	*38692	7799	230489	4181467
10 Loans to stockholders	346146	-	-	*166	-	-	*2620	*2737	*7819	*6877	-	3769	322157
11 Mortgage and real estate loans	*206935	-	-	-	-	-	*2667	*5083	-	-	-	291	198895
12 Other investments	16420761	-	-	-	-	-	*29624	*19955	*36794	*9575	43578	147951	16133283
13 Depreciable assets	64043577	-	-	*77045	*9763	*36329	*202175	319060	332682	*241172	118383	895643	61811326
14 Less: Accumulated depreciation	33254711	-	-	*53593	*5570	*26827	*139538	238756	159082	*143663	49755	422003	32015924
15 Depletable assets	*217073	-	-	-	-	-	*351	-	-	-	-	-	216721
16 Less: Accumulated depletion	*37253	-	-	-	-	-	*334	-	-	-	-	-	36920
17 Land	1531022	-	-	-	-	-	*14646	*2992	*5060	*3392	19893	17257	1467780
18 Intangible assets (Amortizable)	6736831	-	-	*499	-	*29	*1356	*11033	*44384	*70564	19734	97470	6491763
19 Less: Accumulated amortization	778099	-	-	*37	-	*6	*637	*2819	*19495	*28237	6571	23019	697278
20 Other assets	10978468	-	-	*63	-	*3911	*1096	*6920	33225	*39015	17344	297908	10578987
21 Total liabilities	127458003	-	-	*38170	*18350	*83521	*313908	607722	827756	*445046	355987	2072902	122694641
22 Accounts payable	10579966	-	-	*72	*6134	*44098	*31047	132980	92351	*58887	25709	110878	10077809
23 Mort, notes, and bonds under 1 yr	4803266	-	-	*765	*654	*5744	*45785	*75136	126431	*49322	53701	158995	4286732
24 Other current liabilities	30791009	-	-	*1865	-	*36189	*9528	53131	79557	*62582	47000	392000	30109157
25 Loans from stockholders	122756	-	-	*484	*1037	*5788	*3835	*9155	*3701	-	-	30217	68538
26 Mort, notes, bonds, 1 yr or more	26407999	-	-	-	*2133	*68175	*103136	*59874	119906	*172189	197112	1006031	24679444
27 Other liabilities	16803378	-	-	-	*479	*33787	*68992	*309	*23220	*35403	39265	276837	16325087
28 Net worth	37949630	-	-	*34982	*7914	*-110262	*51585	277138	382591	*66664	-6802	97944	37147874
29 Capital stock	7929733	-	-	*958	*1777	*483	*18715	8380	43772	*93857	10720	65217	7685856
30 Paid-in or capital surplus	8566112	-	-	*30736	-	*48475	*62317	*78467	125141	*32279	52726	537085	7598887
31 Retained earnings, appropriated	*154675	-	-	-	*486	-	-	-	*4610	-	-	-	149578
32 Retained earnings, unappropriate	24818936	-	-	*8730	*5650	*-33888	*-156700	*123498	173622	*45476	-69446	-395577	25117571
33 Retained earnings (S Corp)	216563	-	-	*-5442	-	*-125331	*140716	*75865	*39377	-	-	91377	-
34 Less: Cost of treasury stock	3736389	-	-	-	-	-	*13462	*9071	*3931	*104947	802	200158	3404019
35 Total receipts	142114036	*1014050	-	*74498	*47759	*93584	*512609	1093325	987900	*484886	432082	2407147	134966196
36 Business receipts	133573175	959815	-	*74435	*47713	*92831	*511886	1086876	978901	*477542	422449	2315211	126605516
37 Interest	2568145	*22843	-	*63	-	-	-	*1299	1781	*2796	1715	29423	2508226
38 Interest on govt. obligations, State and local	27024	1409	-	-	-	-	*82	-	-	*797	-	605	24131
39 Rents	1575051	6059	-	-	-	-	-	*531	*141	-	3577	15181	1549562
40 Royalties	372367	2147	-	-	-	-	-	*251	*9	*6	725	4147	365082
41 Net S-T cap gain less net LT loss	*20787	-	-	-	-	-	-	-	*3	-	-	-	20785
42 Net L-T cap gain less net ST loss	260814	-	-	-	*46	-	-	*1	-	*5	233	9913	250616
43 Net gain, noncapital assets	1019235	179	-	-	-	-	*14	*792	*1307	*1350	1056	269	1014267
44 Dividends, domestic corporations	94846	-	-	-	-	-	-	*17	*-0	*119	123	3734	90854
45 Dividends, foreign corporations	1294105	1871	-	-	-	-	-	-	*30	-	-	375	1291830
46 Other receipts	1308486	19728	-	-	-	*753	*626	3558	5729	*2272	2203	28289	1245328
47 Total deductions	136580829	1203387	-	*81876	*45214	*125696	*520806	1061874	969479	*544596	432612	2457993	129137296
48 Cost of sales and operations	100864096	639960	-	*17906	*26129	*63010	*312902	815581	693868	*361920	301954	1890189	95740678
49 Compensation of officers	487228	1284	-	-	*4081	*13120	*17492	33883	27436	*6982	3980	17981	360989
50 Repairs	861719	12182	-	*6865	*83	*913	*1994	*1298	2415	*848	5027	14962	815131
51 Bad debts	263608	615	-	-	*100	*12	*2240	*2145	947	*3720	21	5189	248618
52 Rent paid on business property	1134994	23783	-	*1922	*483	*3528	*13809	*11295	8367	*2862	5904	11518	1051522
53 Taxes paid	2649743	35362	-	*3377	*938	*5540	*17339	26486	23109	*13097	9332	45645	2469518
54 Interest paid	3181398	14502	-	*145	*225	*5334	*18275	*12349	21019	*20433	23870	106720	2958525
55 Contributions or gifts	77896	60	-	-	*157	-	*13	*136	*62	*76	-	51	77340
56 Amortization	245502	1447	-	*111	-	*6	*133	*137	*6093	*9078	2048	21594	204856
57 Depreciation	3183125	15733	-	*10320	*1044	*2256	*15187	15944	29463	*19057	9288	62939	3001893
58 Depletion	22761	-	-	-	-	-	-	-	-	-	-	-	22761
59 Advertising	247612	2114	-	-	*2001	*1007	*1337	*1020	4526	*1516	1614	3534	228943
60 Pension, prof sh, stock, annuity	1213312	19286	-	*1331	-	-	-	*6366	*2796	*3749	1733	24254	1153798
61 Employee benefit programs	3068491	4766	-	*2371	*558	*2006	*12129	*36109	22114	*12098	4726	32201	2939412
62 Net loss, noncapital assets	151763	19586	-	-	-	-	-	-	*144	*10027	217	2150	119640
63 Other deductions	18927581	412708	-	*37528	*9412	*28965	*107954	99123	127119	*79133	62900	219066	17743673
64 Total receipts less total deducts	5533207	*-189337	-	*-7378	*2545	*-32113	*-8197	31451	18422	*-59710	-530	-50846	5828900
65 Const taxable inc frm rel frn corps	292688	226	-	-	-	-	-	-	-	-	6484	-	285978
66 Net income (less deficit), total	5798871	*-190520	-	*-7378	*2545	*-32113	*-8280	31451	18422	*-60507	5954	-51451	6090747
67 Net income, total	6858471	*17046	-	-	*2545	*384	*29459	*42662	*42981	*4042	24244	32079	6663030
68 Deficit, total	1059600	207566	-	*7378	-	*32497	*37738	*11211	*24559	*64548	18290	83530	572284
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-19323	-	-	*-5473	-	*-12163	*-1329	*4310	*12329	-	-	-16997	-
72 Statutory special deductions, total	1318164	*17095	-	-	-	-	-	*4152	*3114	772	24328	8986	1259716
73 Net operating loss deduction	260993	*15224	-	-	-	-	-	*4152	*3084	772	24242	6077	207441
74 Dividends received deduction	1057171	1871	-	-	-	-	-	-	*30	-	86	2909	1052276
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5632796	1822	-	-	*2545	*384	*2365	*25193	*23009	*3269	-	24507	5549702
77 Income tax before credits, total	2022514	889	-	-	*382	*58	*514	*8477	*7950	*1120	2350	8669	1992107
78 Regular tax	1967912	638	-	-	*382	*58	*514	*8457	*7754	*1112	-	8469	1940529
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	943	-	-	-	-	-	-	-	-	-	-	-	943
81 Alternative minumum tax	39209	246	-	-	-	-	-	-	*187	8	2312	168	36288
82 Environmental tax	9130	5	-	-	-	-	-	*2	*9	-	25	32	9056
83 Foreign tax credit	120987	-	-	-	-	-	-	*7	*12	-	-	1478	119490
84 U.S. Possessions tax credit	568	-	-	-	-	-	-	-	568	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2051	-	-	-	-	-	-	-	-	-	-	-	2051
87 General business credit	12345	-	-	-	-	-	-	*1101	*131	*377	-	377	10359
88 Prior year minumum tax credit	7357	-	-	-	-	-	-	-	-	-	-	-	7357
89 Income tax after credits, total	1879206	889	-	-	*382	*58	*514	*7368	*7240	*742	2350	6815	1852850

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

MINOR INDUSTRY 3730
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2836	*416	*1554	*17	*143	*234	334	*69	49	*10	4	4	3
2 Total assets	5153222	-	*33228	*1820	*45740	*174927	640000	*514299	795206	*317916	278349	576901	1774835
3 Cash	412195	-	*9076	*1820	*2609	*14533	17174	*35481	48627	*18705	21010	171897	71262
4 Notes and accounts receivable	814945	-	*11232	-	*10072	*22797	62926	*114592	151945	*58664	62792	128899	191025
5 Less: Allowance for bad debts	18801	-	-	-	-	-	*1815	*3157	*4268	*344	1243	6102	1872
6 Inventories	909086	-	*3336	-	*21991	*90583	175585	*122099	159762	*45389	22342	7319	260680
7 Investments in govt. obligations, Total	*12115	-	-	-	-	-	1550	-	*9199	*1365	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	262484	-	*1399	-	*209	*2260	23316	*22549	35812	*36597	22569	72235	45538
10 Loans to stockholders	41671	-	-	-	-	*1	*37025	-	*1656	*2989	-	-	-
11 Mortgage and real estate loans	*19194	-	-	-	-	*4694	*14500	-	-	-	-	-	-
12 Other investments	589541	-	-	-	-	-	*46207	*6850	49637	*18530	30354	26803	411159
13 Depreciable assets	2710946	-	*32037	-	*16326	*106014	443382	*291813	560651	*190635	245801	262367	561920
14 Less: Accumulated depreciation	1373935	-	*25763	-	*5466	*72562	231731	*100872	308884	*100529	129132	146200	252796
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	176485	-	-	-	-	*3842	*33619	*31462	22591	*26420	2815	26546	29189
18 Intangible assets (Amortizable)	113260	-	*1978	-	-	*836	*1445	*2453	*33185	*19671	-	309	53384
19 Less: Accumulated amortization	17364	-	*341	-	-	*719	*654	-	*11936	*2741	-	-	973
20 Other assets	501401	-	*275	-	-	*2648	17468	*-8971	47228	*2565	1042	32828	406320
21 Total liabilities	5153222	-	*33228	*1820	*45740	*174927	640000	*514299	795206	*317916	278349	576901	1774835
22 Accounts payable	695296	-	*3398	*60998	*40103	*30955	69892	*67215	145490	*47878	42246	34874	152247
23 Mort, notes, and bonds under 1 yr	614737	-	*689	*29608	-	*37603	77441	*84674	123890	*53841	8889	120782	77320
24 Other current liabilities	574603	-	*3922	*2269	*1786	*31699	43500	*24862	93330	*32492	52316	88387	200040
25 Loans from stockholders	230942	-	*6356	-	*6140	*12339	*72468	*73527	*58588	-	190	-	1334
26 Mort, notes, bonds, 1 yr or more	943871	-	*3610	*14593	*18272	*59652	*100184	*82011	137573	*33983	78934	34574	380485
27 Other liabilities	360014	-	-	-	-	*10460	*11711	*6056	*14266	*11798	10163	65340	230220
28 Net worth	1733759	-	*15254	*-105648	*-20560	*-7781	264805	*175954	222068	*137924	85611	232944	733189
29 Capital stock	557520	-	*1991	*17	*150	*21894	41352	*113812	156620	*10253	29429	2500	179503
30 Paid-in or capital surplus	1176362	-	*6702	*6747	*1286	*3410	152708	*58167	*9954	*78075	18944	43168	797202
31 Retained earnings, appropriated	*7017	-	-	-	-	-	*2863	-	-	-	10	-	4143
32 Retained earnings, unappropriate	-163637	-	*-661	*-112412	*-21996	*3161	-1887	*39419	*-73559	*57716	-9708	191710	-235421
33 Retained earnings (S Corp)	225065	-	*7428	-	-	*-30623	*72638	*-26680	*148046	-	54256	-	-
34 Less: Cost of treasury stock	68566	-	*206	-	-	*5622	*2869	*8763	*18993	*8121	7320	4434	12238
35 Total receipts	6800273	*31929	*189083	*472	*56412	*384879	624752	*583638	1486812	*370888	466509	704584	1900315
36 Business receipts	6684273	*17986	*188770	-	*56252	*383448	605852	*576209	1467620	*349782	463057	686737	1888559
37 Interest	22069	*159	*49	*22	*3	*1302	*2847	*1185	*2384	*1598	714	8690	3116
38 Interest on govt. obligations, State and local	*1537	-	-	-	-	-	-	-	*815	*3	155	564	-
39 Rents	*2648	-	-	-	-	-	*38	-	*499	*1733	-	-	378
40 Royalties	120	-	-	-	-	-	-	-	-	-	-	-	120
41 Net S-T cap gain less net LT loss	*2313	-	-	-	-	-	-	-	*388	-	-	1926	-
42 Net L-T cap gain less net ST loss	*6925	*3551	-	-	-	-	*862	*901	-	*1611	-	-	-
43 Net gain, noncapital assets	10307	*1	-	-	*105	*31	*1846	*2331	*893	*2504	51	2513	33
44 Dividends, domestic corporations	*606	-	-	-	-	-	-	-	*220	*117	-	269	-
45 Dividends, foreign corporations	1342	-	-	-	-	-	-	-	-	1323	-	19	-
46 Other receipts	68133	*10232	*264	*451	*51	*97	13308	*3013	13993	*12218	2532	3866	8109
47 Total deductions	6928402	*38607	*176742	*12220	*63689	*364312	679523	*621974	1498691	*415724	452046	704218	1900658
48 Cost of sales and operations	5208775	*16002	*49916	-	*39894	*263963	430394	*477740	1134450	*311233	337816	558498	1588867
49 Compensation of officers	149646	*253	*18152	-	-	*2865	32896	*45352	27306	*6778	6246	6433	3365
50 Repairs	47845	*82	*926	-	*272	*1122	4229	*1423	17386	*497	1546	2304	18057
51 Bad debts	17626	-	-	*7893	*6	*418	*1949	*2004	2555	*174	1199	1375	54
52 Rent paid on business property	70466	*1	*16911	-	-	*5837	*4119	*4463	16012	*267	6603	3964	12287
53 Taxes paid	195092	*1662	*7452	*289	*2903	*11899	24371	*10562	43888	*5636	9689	14678	62063
54 Interest paid	128610	*103	*231	-	*1257	*5414	16878	*6714	26321	*7040	8773	7296	48584
55 Contributions or gifts	177	-	-	-	-	-	*9	*27	*34	*6	-	102	-
56 Amortization	8829	-	*35	-	-	*12	*179	*27	*4727	*888	360	23	2577
57 Depreciation	171710	*934	*5265	-	*2355	*8758	32437	*16756	33680	*18636	10822	14101	27966
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	44369	*49	*506	*8	*1104	*4033	9995	*2591	13633	*3137	500	451	8360
60 Pension, prof sh, stock, annuity	52254	-	*1098	-	-	*41	*3030	*718	*3868	*314	7084	12464	23637
61 Employee benefit programs	154548	*157	*1154	-	*1843	*2980	8754	*10392	25402	*5862	1328	43516	53159
62 Net loss, noncapital assets	25445	*9145	-	-	-	-	*1702	*284	*11184	-	1698	118	1314
63 Other deductions	653010	*10220	*75094	*4030	*14054	*56969	108579	*42921	138244	*55256	58381	38895	50368
64 Total receipts less total deducts	-128129	*-6678	*12341	*-11748	*-7277	*20567	-54770	*-38335	-11879	*-44835	14463	365	-343
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-129666	*-6678	*12341	*-11748	*-7277	*20567	-54770	*-38335	-12694	*-44838	14308	-199	-343
67 Net income, total	155809	*6067	*12718	-	*378	*25690	*5783	*10504	*27632	*2898	19634	18710	25793
68 Deficit, total	285475	*12745	*377	*11748	*7656	*5123	60554	*48840	*40326	*47737	5326	18908	26136
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	49451	-	*12512	-	-	*22485	*-5865	*-13032	*22259	-	11091	-	-
72 Statutory special deductions, total	*32965	-	-	-	-	-	*1824	-	*46	*93	4986	223	25793
73 Net operating loss deduction	*32633	-	-	-	-	-	*1824	-	-	-	4986	29	25793
74 Dividends received deduction	*332	-	-	-	-	-	-	-	*46	*93	-	193	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	49390	*6067	-	-	*378	*3205	*2323	*10504	*5021	*2898	505	18487	-
77 Income tax before credits, total	16934	*910	-	-	*57	*587	*566	*3652	*1786	*985	1161	6572	657
78 Regular tax	14907	*910	-	-	*57	*587	*566	*3515	*1676	*985	177	6435	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1061	-	-	-	-	-	-	*137	*110	-	93	98	623
82 Environmental tax	60	-	-	-	-	-	-	-	-	-	3	23	34
83 Foreign tax credit	2	-	-	-	-	-	-	-	-	-	-	2	-
84 U.S. Possessions tax credit	173	-	-	-	-	-	173	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*522	*405	-	-	-	-	-	-	-	-	-	117	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	16237	*505	-	-	*57	*587	*393	*3652	*1786	*985	1161	6454	657

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	894	*102	*191	-	*303	-	192	*20	45	*13	7	14	7
2 Total assets	9704306	-	*2824	-	*110971	-	479843	*147017	763952	*447212	554252	2189744	5008492
3 Cash	497865	-	*1226	-	*7515	-	19893	*4344	35210	*12460	9396	105581	302240
4 Notes and accounts receivable	2258311	-	*1598	-	*19475	-	103632	*5786	203995	*96491	124885	473357	1229091
5 Less: Allowance for bad debts	29287	-	-	-	-	-	*1875	-	*2370	*1994	5149	8444	9455
6 Inventories	1840040	-	-	-	*68853	-	200694	*4794	203439	*76324	180788	397840	707308
7 Investments in govt. obligations, Total	9870	-	-	-	-	-	-	-	9870	-	-	-	-
8 Tax-exempt securities	*1420	-	-	-	*1420	-	-	-	-	-	-	-	-
9 Other current assets	491163	-	-	-	*1031	-	*10548	*328	14936	*87597	13592	115884	247247
10 Loans to stockholders	*273627	-	-	-	-	-	*9	-	-	*1098	64	-	272456
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	771119	-	-	-	-	-	*1903	*4119	*40065	*40051	25814	333477	325690
13 Depreciable assets	4455129	-	-	-	*42514	-	189166	*118465	451775	*100222	290013	610868	2652108
14 Less: Accumulated depreciation	1949341	-	-	-	*24311	-	80271	*45732	228856	*51499	124453	258268	1135951
15 Depletable assets	3715	-	-	-	-	-	-	-	-	-	-	-	3715
16 Less: Accumulated depletion	349	-	-	-	-	-	-	-	-	-	-	-	349
17 Land	131170	-	-	-	*1545	-	*14409	-	15695	*3179	11016	12578	72748
18 Intangible assets (Amortizable)	283678	-	-	-	*526	-	*2817	*33268	*8243	*71199	25481	102404	39739
19 Less: Accumulated amortization	52976	-	-	-	*526	-	*967	*14	*2513	*12111	2845	18453	15548
20 Other assets	719155	-	*-0	-	*-7071	-	*19885	*21660	14463	*24195	5650	322920	317453
21 Total liabilities	9704306	-	*2824	-	*110971	-	479843	*147017	763952	*447212	554252	2189744	5008492
22 Accounts payable	1590794	-	*1249	-	*59605	-	88431	*5458	98424	*54528	118619	371679	792800
23 Mort, notes, and bonds under 1 yr	765951	-	-	-	*12653	-	*113157	*1531	168221	*79308	12407	84972	293701
24 Other current liabilities	1028452	-	*282	-	*4773	-	*19368	*2667	81404	*52725	61719	368402	437112
25 Loans from stockholders	280600	-	-	-	*16993	-	*36874	-	*5059	-	3028	-	218646
26 Mort, notes, bonds, 1 yr or more	2227084	-	-	-	*14150	-	*81919	*25444	*130413	*133858	195736	592647	1052917
27 Other liabilities	661309	-	*-0	-	*-0	-	*6116	-	*18687	*61411	13394	123593	438108
28 Net worth	3150116	-	*1293	-	*2797	-	133977	*111917	261743	*65381	149349	648452	1775207
29 Capital stock	510466	-	*191	-	*15736	-	104142	*71166	60882	*59602	39671	54528	104549
30 Paid-in or capital surplus	1270902	-	-	-	-	-	*9736	*84822	*102229	*29533	69256	261674	713652
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1158049	-	*1103	-	*605	-	*-6223	*-1813	27262	*-23109	26181	157094	976949
33 Retained earnings (S Corp)	268698	-	-	-	*-13544	-	*31353	*-42258	*74193	-	30398	188556	-
34 Less: Cost of treasury stock	57998	-	-	-	-	-	*5031	-	*2823	*645	16158	13400	19942
35 Total receipts	16147379	*94993	*5958	-	*574798	-	1026470	*41212	1250537	*611475	1369627	3677767	7494542
36 Business receipts	15647544	*94590	*5959	-	*573810	-	1019886	*40767	1219838	*590192	1337279	3627922	7137301
37 Interest	93959	*165	-	-	*6	-	*294	*10	*1988	*10777	1217	15775	63727
38 Interest on govt. obligations, State and local	*3227	-	-	-	-	-	-	-	-	*121	-	1565	1541
39 Rents	90241	-	-	-	-	-	*2911	-	*38	-	621	5161	81509
40 Royalties	20157	-	-	-	-	-	-	-	-	*1127	1782	1365	15884
41 Net S-T cap gain less net LT loss	180	-	-	-	-	-	-	-	-	-	-	-	180
42 Net L-T cap gain less net ST loss	10493	-	-	-	-	-	*86	-	*249	-	778	1502	7878
43 Net gain, noncapital assets	40752	-	-	-	-	-	*229	*257	*224	*39	324	7460	32219
44 Dividends, domestic corporations	*3231	-	-	-	*62	-	-	-	*1	-	-	3015	153
45 Dividends, foreign corporations	10388	-	-	-	-	-	-	-	-	-	1734	541	8113
46 Other receipts	227208	*238	*-0	-	*920	-	*3063	*178	28198	*9219	25891	13462	146038
47 Total deductions	15577660	*141264	*4661	-	*589775	-	1021329	*52672	1242730	*602463	1352367	3496124	7074276
48 Cost of sales and operations	11968752	*77654	*2476	-	*463262	-	796520	*24580	939049	*430904	1134671	2899731	5199905
49 Compensation of officers	135989	*8332	-	-	*18162	-	*18680	*1272	31681	*4597	6816	20664	25784
50 Repairs	88535	*195	*11	-	*752	-	3170	*482	4447	*1954	3513	6151	67859
51 Bad debts	20175	*41	-	-	*146	-	*1787	*10	*3473	*711	2394	8221	3392
52 Rent paid on business property	100983	*2756	*1096	-	*5177	-	*8529	*332	6781	*4089	2281	9692	60249
53 Taxes paid	322136	*2475	*87	-	*10557	-	22662	*922	28428	*10851	18636	61145	166373
54 Interest paid	273000	*3488	-	-	*1908	-	12462	*1705	21439	*22393	24795	72876	111934
55 Contributions or gifts	8890	-	-	-	-	-	*56	-	*214	*89	81	1056	7394
56 Amortization	19098	*3	-	-	*105	-	*401	*14	*1245	*1869	1075	9040	5344
57 Depreciation	405724	*1529	-	-	*3925	-	18037	*13837	45801	*14318	20997	69658	217623
58 Depletion	316	-	-	-	-	-	-	-	-	-	-	-	316
59 Advertising	96482	*4305	*35	-	*2624	-	8809	*100	6803	*6708	4196	8719	54184
60 Pension, prof sh, stock, annuity	69228	*47	-	-	*270	-	*753	-	*7795	*8190	3453	15032	33687
61 Employee benefit programs	212979	*646	*8	-	*3768	-	*8156	*251	*19663	*7908	26576	48639	97363
62 Net loss, noncapital assets	6968	-	-	-	-	-	*62	*36	*290	*195	64	5651	670
63 Other deductions	1848407	*39792	*948	-	*79118	-	121246	*9130	125622	*87685	102819	259847	1022199
64 Total receipts less total deducts	569719	*-46271	*1297	-	*-14976	-	5141	*-11460	7806	*9012	17260	181643	420265
65 Const taxable inc frm rel frn corps	*17889	-	-	-	-	-	-	-	-	*218	81	245	17345
66 Net income (less deficit), total	584382	*-46271	*1297	-	*-14976	-	5141	*-11460	7806	*9109	17342	180323	436070
67 Net income, total	747996	*13333	*1297	-	*7822	-	*29131	-	36027	*14022	23500	186793	436070
68 Deficit, total	163614	*59603	-	-	*22799	-	*23990	*11460	*28221	*4913	6158	6470	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-21924	*-21924	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	94871	*13333	-	-	*-12644	-	*17282	*-9661	*19517	-	9407	57637	-
72 Statutory special deductions, total	53068	-	-	-	*44	-	*3146	-	*4380	*1088	11940	8545	23925
73 Net operating loss deduction	49039	-	-	-	-	-	*3146	-	*4379	*1088	10205	6297	23923
74 Dividends received deduction	*4028	-	-	-	*44	-	-	-	*1	-	1734	2248	2
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	570630	-	*1297	-	-	-	*8702	-	*12131	*12934	2809	120612	412145
77 Income tax before credits, total	206219	-	*195	-	-	-	*2298	-	*4134	*4407	1065	44829	149292
78 Regular tax	198241	-	*195	-	-	-	*2279	-	*4069	*4398	962	42098	144242
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*7155	-	-	-	-	-	-	-	*65	*-0	90	2570	4430
82 Environmental tax	803	-	-	-	-	-	-	-	-	*9	13	161	620
83 Foreign tax credit	*7438	-	-	-	-	-	-	-	*17	-	-	769	6653
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1998	-	-	-	-	-	-	-	*39	-	-	140	1819
88 Prior year minumum tax credit	*5430	-	-	-	-	-	-	-	-	*352	133	2629	2316
89 Income tax after credits, total	191352	-	*195	-	-	-	*2298	-	*4078	*4054	933	41291	138504

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 28
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	9357	156	3387	1690	*643	1069	1570	241	308	109	67	63	55
2 Total assets	146392402	-	149331	297295	*227270	722615	3865054	1658164	4712433	3814845	4479411	10059376	116406607
3 Cash	6600846	-	24237	103513	*54788	163482	459920	336380	624299	335583	418505	642779	3437359
4 Notes and accounts receivable	32750697	-	42537	100293	*27588	212464	1094456	477534	1015220	911766	924678	1938465	26005695
5 Less: Allowance for bad debts	706393	-	-	-	-	*1357	23395	9538	27538	30233	35398	64511	514422
6 Inventories	16219891	-	*33710	*43381	*46722	186790	1129556	359135	973380	830064	751002	1485985	10380164
7 Investments in govt. obligations, Total	6542826	-	-	-	-	-	*42253	*445	*95074	*51433	16782	87361	6249478
8 Tax-exempt securities	3121152	-	-	-	-	-	*19428	*202	*20884	*33033	9366	201177	2837064
9 Other current assets	10917052	-	*2274	*2621	*4686	32293	135430	50658	265643	275854	233545	787968	9126081
10 Loans to stockholders	122822	-	*1293	*4108	-	*942	18852	*2025	*2661	*2848	10339	1308	78447
11 Mortgage and real estate loans	*133674	-	-	-	-	*2511	*2537	-	*372	*20951	351	68035	38919
12 Other investments	26245058	-	*112	-	10	*31552	118632	62222	540152	332529	560246	1788574	22811031
13 Depreciable assets	52156976	-	169211	86788	*71126	270323	1668179	654946	1880712	1435696	1751086	3000080	41168829
14 Less: Accumulated depreciation	27082141	-	124038	57630	*26961	215002	1073213	371093	956209	716133	863247	1367903	21310713
15 Depletable assets	*553	-	-	-	-	-	*87	-	-	466	-	-	-
16 Less: Accumulated depletion	*28	-	-	-	-	-	*12	-	-	16	-	-	-
17 Land	1141799	-	*446	-	-	-	13219	26231	60185	65377	62731	104091	809520
18 Intangible assets (Amortizable)	8083434	-	*7957	*11408	*60857	28175	199332	53566	213353	308991	424829	1001231	5773734
19 Less: Accumulated amortization	2241027	-	*4289	*8683	*12380	*9598	83418	18607	64143	126465	88972	231600	1592871
20 Other assets	12385210	-	*-4118	*11496	*837	20040	143211	34057	68388	83102	303569	616334	11108294
21 Total liabilities	146392402	-	149331	297295	*227270	722615	3865054	1658164	4712433	3814845	4479411	10059376	116406607
22 Accounts payable	16031286	-	30932	41730	*42046	80913	588440	207330	402186	397135	306362	662712	13271499
23 Mort, notes, and bonds under 1 yr	8848078	-	*27030	*4351	*9819	117797	529628	113275	364132	205242	212366	622366	6642072
24 Other current liabilities	21924558	-	34301	*5642	*11897	60444	431669	241323	479259	362133	441271	829769	19026850
25 Loans from stockholders	1420379	-	*16449	*19153	*85495	95906	148900	*17177	*10166	*19532	10991	216197	780413
26 Mort, notes, bonds, 1 yr or more	26192341	-	*51603	*139003	*92317	*38439	484766	228795	643376	494955	490486	1289724	22238878
27 Other liabilities	17284727	-	*21039	*53275	*3793	*1082	63386	31223	130108	111625	124711	404849	16339636
28 Net worth	54691033	-	-32024	34141	*-18097	328035	1618266	819041	2683206	2224223	2893223	6033760	38107259
29 Capital stock	8604795	-	1117215	52846	*152096	99759	983344	692093	1224637	375648	250835	775024	2881298
30 Paid-in or capital surplus	25258208	-	*1474	*141208	*98771	*132578	1382123	452169	1619379	1246159	1940551	3211840	15031956
31 Retained earnings, appropriated	3571590	-	-	-	-	*425	-	-	-	-	-	45124	3526041
32 Retained earnings, unappropriate	20734208	-	-1132926	*-251146	*-168678	8892	-1090186	-404967	-407202	602638	588719	1967183	21021879
33 Retained earnings (S Corp)	1413227	-	*-10244	*100082	*-100286	*135657	381736	*115969	334171	*103251	192924	159966	-
34 Less: Cost of treasury stock	4890995	-	*7544	*8849	-	*49277	38752	*36222	87780	103473	79807	125376	4353916
35 Total receipts	128384938	328295	731608	700183	*353276	1457183	7422468	2432110	5576923	4854420	4958448	8818987	90751039
36 Business receipts	119309391	314876	727743	695432	*351672	1425355	7196171	2395321	5465306	4706005	4836161	8418347	82777001
37 Interest	2321853	2655	*2319	*445	*35	956	13358	7601	33914	23606	32968	169480	2034516
38 Interest on govt. obligations, State and local	163480	*82	-	-	-	-	*492	*1050	3951	5471	3235	12009	137190
39 Rents	1080055	236	-	-	-	*3420	*1237	*383	*3225	*4304	4184	13438	1049626
40 Royalties	1624519	68	-	-	-	-	*5143	*946	*4826	8090	9853	21520	1574073
41 Net S-T cap gain less net LT loss	140702	-	-	-	-	-	*9511	-	-	*26478	1	473	104239
42 Net L-T cap gain less net ST loss	404624	42	*1500	-	-	*57	*23110	*1790	*6560	*16894	10051	4640	339981
43 Net gain, noncapital assets	402079	*37	*33	-	-	-	20394	*453	3821	5097	11637	16275	344332
44 Dividends, domestic corporations	63863	*15	-	-	-	-	*3582	*96	2070	2278	3234	5954	46633
45 Dividends, foreign corporations	812514	-	-	-	-	-	*1655	*8	8020	9663	15440	73238	704489
46 Other receipts	2061859	*10282	*13	*4306	*1568	27394	147813	24462	45229	46535	31684	83613	1638959
47 Total deductions	122444771	341239	775783	654863	*403955	1455677	7366117	2462884	5574503	4593960	4632202	8073210	86110380
48 Cost of sales and operations	69673622	145394	286939	329525	*161325	738980	4157206	1318061	3114812	2539005	2518754	4684214	49679406
49 Compensation of officers	1817432	*7331	129966	*53502	*33552	142072	374453	95874	168496	105324	107101	93075	506686
50 Repairs	463273	*969	5452	*2485	*1970	7629	20945	6930	17556	22427	18719	30773	327417
51 Bad debts	312756	*382	-	-	*1627	6679	21490	14567	27491	14552	8828	33377	183762
52 Rent paid on business property	1608872	*5339	46592	16968	*14904	49966	127136	23832	74241	54392	45835	82697	1066969
53 Taxes paid	2683802	5536	20751	30737	*15752	42330	192601	69477	144740	109502	118759	154315	1779300
54 Interest paid	3245429	*4073	5687	*5752	*9451	18578	70270	29893	80281	64514	61915	182814	2712202
55 Contributions or gifts	131098	*39	*221	*225	-	*79	1284	*876	2309	2834	4805	4512	113913
56 Amortization	516860	*2985	*2756	*4849	*1890	19059	32120	16061	20439	35160	26845	50935	303760
57 Depreciation	3677623	7881	15052	10418	*9272	16674	154342	56879	154058	128172	132150	274207	2718517
58 Depletion	6	-	-	-	-	-	-	-	-	-	-	-	6
59 Advertising	2479631	*24430	*18713	*8688	*5874	29912	100945	33546	64858	128603	55767	89938	1918359
60 Pension, prof sh, stock, annuity	1015518	*547	*26509	*2497	-	*19956	42853	16244	29116	32677	22855	42654	779609
61 Employee benefit programs	2805196	*5853	*3422	*15421	*5574	22208	113539	41915	99253	101200	111793	192138	2092880
62 Net loss, noncapital assets	164318	*191	-	-	-	*8	2885	*738	6758	2534	3201	11363	136639
63 Other deductions	31849337	130289	213723	173797	*142763	341546	1954047	737991	1570094	1253064	1394873	2146197	21790955
64 Total receipts less total deducts	5940167	-12944	-44175	45320	*-50679	1506	56352	-30775	2420	260460	326246	745777	4640659
65 Const taxable inc frm rel frn corps	872556	-	-	-	-	-	-	-	*54	*3841	10218	136948	721495
66 Net income (less deficit), total	6649242	-13026	-44175	45320	*-50679	1506	55859	-31824	-1477	258830	333229	870716	5224964
67 Net income, total	8538384	*34719	*12640	*47978	*34638	91452	367141	159789	340641	370802	481964	1034000	5562622
68 Deficit, total	1889142	*47744	*56816	*2658	*85318	89945	311282	191613	342117	111972	148735	163284	337658
69 Net income (less def), Form 1120-A	*-5965	-	*-5965	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*9584	*9584	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	433477	*-17446	*-1904	*32207	*-13502	*15329	142435	*65333	111149	*14572	40197	45107	-
72 Statutory special deductions, total	773604	*407	*350	*9444	-	*12835	39332	*10856	52605	36434	72423	77129	461787
73 Net operating loss deduction	375764	*407	*350	*9444	-	*12835	*35169	*10841	44106	28497	59952	61526	112636
74 Dividends received deduction	397840	*-0	-	-	-	-	*4163	*15	8499	7938	12471	15603	349151
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7224313	*29361	*7955	*5579	-	*22263	168522	79256	177964	319826	369523	912562	5131503
77 Income tax before credits, total	2509696	*10192	*2071	*837	-	*6459	54892	26914	61730	110964	130436	322542	1782659
78 Regular tax	2477213	*10142	*2071	*837	-	*6385	54477	26814	60430	109588	127613	317651	1761206
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	23497	-	-	-	-	*74	*422	*76	1212	*1158	2457	4138	13959
82 Environmental tax	8529	-	-	-	-	-	*3	*22	89	222	310	724	7160
83 Foreign tax credit	510301	-	-	-	-	-	-	-	*350	*1615	4180	33157	470999
84 U.S. Possessions tax credit	412228	5564	1478	-	-	37	*2713	950	5493	24955	43864	129503	197671
85 Orphan drug credit	1161	-	-	-	-	-	-	-	-	-	-	-	1161
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	65076	-	-	*409	-	*284	7199	*1193	3262	5073	4023	5162	38471
88 Prior year minumum tax credit	53913	-	-	-	-	-	-	*548	*811	*32	1119	100	51302
89 Income tax after credits, total	1467018	*4628	*593	*428	-	*6138	44980	24222	51814	79289	77250	154621	1023055

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2993	*14	*692	*694	*89	496	647	134	117	49	22	19	21
2 Total assets	43718955	-	*6194	*110037	*23355	352673	1826037	938705	1817088	1654710	1416126	3095352	32478677
3 Cash	2631038	-	*2084	*41888	*1612	86881	159985	126827	174553	66344	144823	176971	1649068
4 Notes and accounts receivable	12253664	-	-	*20115	*1035	112899	541421	269381	410371	439397	321951	597305	9539789
5 Less: Allowance for bad debts	132061	-	-	-	-	*538	8362	6817	7329	8134	7598	16638	76645
6 Inventories	7335935	-	-	*26907	*11063	103051	640132	241790	415091	439746	261590	472428	4724137
7 Investments in govt. obligations, Total	108090	-	-	-	-	-	*42253	*445	*17148	*5701	16782	-	25761
8 Tax-exempt securities	*74407	-	-	-	-	-	*7179	*202	*20884	*27578	-	18564	-
9 Other current assets	1805520	-	-	*1522	*486	10614	33825	36632	113513	70092	71100	220331	1247405
10 Loans to stockholders	97649	-	-	*4083	-	*942	*7305	*180	*1923	*2786	848	1308	78276
11 Mortgage and real estate loans	*21302	-	-	-	-	-	-	-	-	*20951	351	-	-
12 Other investments	6934919	-	-	-	-	*1390	19591	*31066	296459	138753	211279	568014	5668366
13 Depreciable assets	16229685	-	*5051	*44668	*12602	131785	808147	439498	724134	644185	599283	1101752	11718581
14 Less: Accumulated depreciation	8830461	-	*1395	*30387	*2847	96440	497367	266228	421276	358190	393307	593129	6169895
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	546378	-	-	-	-	-	*7449	16933	20058	21011	20234	43462	417232
18 Intangible assets (Amortizable)	2878271	-	-	-	-	*9110	93364	*40759	41184	189328	45252	338288	2120986
19 Less: Accumulated amortization	824953	-	-	-	-	*7825	41154	*13300	13469	87665	15432	67131	578976
20 Other assets	2589573	-	*454	*1241	*-597	*805	12269	21338	23845	42829	138970	233827	2114592
21 Total liabilities	43718955	-	*6194	*110037	*23355	352673	1826037	938705	1817088	1654710	1416126	3095352	32478677
22 Accounts payable	6674215	-	-	*12903	*7572	36968	261412	115060	147308	205250	93856	165553	5628332
23 Mort, notes, and bonds under 1 yr	3158309	-	-	*2434	-	*36193	278904	86454	147976	144940	81290	161293	2218823
24 Other current liabilities	4901206	-	-	*550	*4777	30859	196902	140626	198448	183887	161681	315078	3668396
25 Loans from stockholders	757719	-	*2602	-	*49237	*53102	*63159	*16694	*572	*13839	8050	135270	415195
26 Mort, notes, bonds, 1 yr or more	5991641	-	-	*9999	*2161	*24670	221119	141006	211459	307877	131803	452326	4489220
27 Other liabilities	2073639	-	-	-	*3052	-	*6802	*43705	31305	60943	56020	139419	1732393
28 Net worth	20162225	-	*3592	*84151	*-43444	170881	797739	395159	1080020	737972	883425	1726413	14326317
29 Capital stock	2797347	-	*69104	*7972	*36902	69226	779391	50344	490307	59552	92464	84816	1057270
30 Paid-in or capital surplus	8140838	-	1	*2924	*87625	*44145	435791	112174	307070	401413	461439	1341594	4946663
31 Retained earnings, appropriated	7540	-	-	-	-	-	-	-	-	-	-	1935	5605
32 Retained earnings, unappropriate	8919909	-	*-70400	*27258	*-167971	*29795	-594139	151219	121689	270867	259987	343535	8548069
33 Retained earnings (S Corp)	837682	-	*4887	*51939	-	*56535	*194886	*98509	*214236	*103251	113439	-	-
34 Less: Cost of treasury stock	541090	-	-	*5941	-	*28819	*18190	*17087	53282	97111	43903	45465	231291
35 Total receipts	50485534	*88918	*57967	*290421	*20479	767762	3836655	1636382	2120183	2326489	1600096	2801479	34938703
36 Business receipts	47945921	*88385	*56006	*289921	*20431	757821	3706208	1616953	2074059	2294153	1558301	2625536	32858146
37 Interest	458772	*238	1961	*220	*1	*620	3160	1952	10607	4156	8506	43683	383668
38 Interest on govt. obligations, State and local	19071	*82	-	-	-	-	*179	*1050	*2307	*3040	1330	1514	9570
39 Rents	431987	-	-	-	-	*3420	*1158	*383	*1833	*639	1374	5573	417604
40 Royalties	773904	-	-	-	-	-	*5139	-	*1362	*6915	745	13247	746496
41 Net S-T cap gain less net LT loss	*1329	-	-	-	-	-	-	-	-	*53	1	176	1100
42 Net L-T cap gain less net ST loss	120608	-	-	-	-	*57	*22828	*6	*1180	*11700	1413	1392	82031
43 Net gain, noncapital assets	35606	*37	-	-	-	-	*7413	*453	*2155	*1502	2788	6672	14586
44 Dividends, domestic corporations	19522	-	-	-	-	-	*537	*83	*1246	*2018	957	3763	10919
45 Dividends, foreign corporations	329926	-	-	-	-	-	-	*8	*6316	*1291	10937	55976	255398
46 Other receipts	348888	*176	-	*280	*47	*5842	90035	15494	19117	1022	13743	43947	159184
47 Total deductions	48360014	*84073	*55578	*276749	*57382	755636	3699444	1551587	2052162	2262835	1509213	2661641	33393714
48 Cost of sales and operations	30923989	*47472	*28742	*109819	*7583	407332	2231836	926549	1104383	1390298	864357	1599189	22206428
49 Compensation of officers	644614	*1115	*4389	*24516	*4696	*61213	172110	51628	70561	46388	27838	30456	149703
50 Repairs	194347	*173	*9	*2013	*121	3316	12950	3408	6210	6974	6589	11783	140799
51 Bad debts	66986	*47	-	-	-	*2541	6400	4891	8269	2047	2556	5823	34412
52 Rent paid on business property	467498	*561	*852	*10396	*3372	16862	51065	8987	28769	28043	17203	29563	271828
53 Taxes paid	1170357	*1654	*225	*20264	*2075	23012	103515	48373	56372	45704	46686	64411	758066
54 Interest paid	753435	*640	*381	*2156	*4348	*8671	35504	21116	26747	44778	15859	67870	525367
55 Contributions or gifts	46677	-	-	*4	-	*36	673	*311	860	882	2532	1135	40246
56 Amortization	186199	*67	-	-	*46	*17866	3359	*797	7592	24657	3470	11941	116405
57 Depreciation	1525806	*1820	*558	*3822	*769	10642	72381	31496	52908	53148	40715	85097	1172450
58 Depletion	6	-	-	-	-	-	-	-	-	-	-	-	6
59 Advertising	690064	*2377	-	*6270	*244	16773	51530	19832	23690	59825	17673	28143	463708
60 Pension, prof sh, stock, annuity	550684	*121	*1362	-	-	*8903	26984	15587	14202	24286	11680	23007	424551
61 Employee benefit programs	867674	*855	-	*9368	*1690	*10748	68598	29489	37424	35130	46494	73601	554276
62 Net loss, noncapital assets	91173	*78	-	-	-	-	*381	*642	1300	*1186	256	4792	82539
63 Other deductions	10180505	*27093	*19060	*88121	*32439	167721	862159	388481	612874	499493	405305	624829	6452931
64 Total receipts less total deducts	2125520	*4845	*2389	*13673	*-36903	12126	137211	84794	68021	63654	90883	139838	1544989
65 Const taxable inc frm rel frn corps	369182	-	-	-	-	-	-	-	*54	*3659	1812	25875	337782
66 Net income (less deficit), total	2475630	*4763	*2389	*13673	*-36903	12126	137032	83745	65769	64274	91365	164199	1873200
67 Net income, total	2876642	*7891	*8683	*15950	-	*49588	185802	117306	138973	89083	122316	202464	1938585
68 Deficit, total	401012	*3128	*6294	*2278	*36903	*37462	48770	*33562	*73205	*24809	30951	38265	65385
69 Net income (less def), Form 1120-A	*-6294	-	*-6294	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	188667	-	*4335	*12474	-	*-6048	*47791	*45406	*46303	*14572	23833	-	-
72 Statutory special deductions, total	353816	-	-	-	-	*12250	*34858	*10848	20551	*8964	16022	35965	214359
73 Net operating loss deduction	159160	-	-	-	-	*12250	*34482	*10841	*14069	*6261	7229	29807	44221
74 Dividends received deduction	194657	-	-	-	-	-	*376	*6	*6482	*2702	8793	6158	170139
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2303949	*7891	4348	*2729	-	*12188	94742	*56709	72224	65547	82461	166499	1738611
77 Income tax before credits, total	806979	*2719	1478	*409	-	*3711	31342	*19332	25206	23410	28789	59033	611549
78 Regular tax	797327	*2719	1478	*409	-	*3637	30952	*19308	24591	22477	28244	57489	606023
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7075	-	-	-	-	*74	*398	-	*599	*893	461	1314	3337
82 Environmental tax	2495	-	-	-	-	-	*3	*22	*16	*43	84	202	2124
83 Foreign tax credit	225221	-	-	-	-	-	-	-	*348	1593	1442	21192	200647
84 U.S. Possessions tax credit	*119850	1262	1478	-	-	37	1386	-	3534	-	-	7496	104656
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	23370	-	-	*409	-	*19	*2925	-	*1130	*2828	2048	750	13260
88 Prior year minumum tax credit	9022	-	-	-	-	-	-	*548	*195	*32	808	100	7339
89 Income tax after credits, total	429516	*1457	-	-	-	*3655	27031	*18783	20000	18956	24492	29496	285646

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5798	*142	2695	*687	*463	573	793	96	179	56	41	41	31
2 Total assets	44423691	-	143137	*136530	*160553	369942	1763757	667079	2703413	1981361	2812867	6490845	27194207
3 Cash	3328822	-	22153	*14565	*52850	76601	289819	208250	430629	263961	241568	452746	1275679
4 Notes and accounts receivable	8741216	-	42537	*80178	*26040	*99565	509203	200601	554611	423040	566885	1253838	4984717
5 Less: Allowance for bad debts	276407	-	-	-	-	*819	13634	*2721	18754	18753	26190	43342	152194
6 Inventories	6197154	-	*33710	*15390	*28490	83740	397229	98008	502390	352299	453884	929664	3302352
7 Investments in govt. obligations, Total	349401	-	-	-	-	-	-	-	*77927	*45732	-	87361	138380
8 Tax-exempt securities	298801	-	-	-	-	-	*12249	-	-	5455	9366	182613	89119
9 Other current assets	3105639	-	*2274	*1099	*3992	*21679	95942	13316	147914	172252	154958	517229	1974984
10 Loans to stockholders	21153	-	*1293	*25	-	-	*7631	*1846	*738	*63	9490	-	67
11 Mortgage and real estate loans	*81804	-	-	-	-	*2511	*2537	-	*372	-	-	68035	8350
12 Other investments	8638508	-	*112	-	-	*30162	90574	*31156	234872	185697	348937	1191786	6525211
13 Depreciable assets	13802724	-	164160	*28649	*52810	138538	745754	197060	1063006	744506	1056130	1792962	7819147
14 Less: Accumulated depreciation	6380364	-	122643	*16355	*20978	118561	487118	101097	476612	338656	449288	741553	3507503
15 Depletable assets	*553	-	-	-	-	-	*87	-	-	466	-	-	-
16 Less: Accumulated depletion	*28	-	-	-	-	-	*12	-	-	16	-	-	-
17 Land	391717	-	*446	-	-	-	*4618	*491	36164	42450	36253	58841	212454
18 Intangible assets (Amortizable)	4783561	-	*7957	*11408	*17807	*19064	104546	12807	159385	102308	350245	661959	3336076
19 Less: Accumulated amortization	1321511	-	*4289	*8683	*1891	*1772	41397	*5307	49972	38570	71115	163597	934918
20 Other assets	2660950	-	*-4572	*10255	*1434	*19235	45728	12668	40743	39128	131745	242301	2122285
21 Total liabilities	44423691	-	143137	*136530	*160553	369942	1763757	667079	2703413	1981361	2812867	6490845	27194207
22 Accounts payable	4400844	-	30932	*28827	*26283	43945	291829	80833	238115	167517	189986	452480	2850097
23 Mort, notes, and bonds under 1 yr	2425909	-	*27030	*1917	*9819	*81604	211048	26181	214810	60145	101584	307957	1383815
24 Other current liabilities	5473413	-	34301	*4415	*5439	*29584	206163	99924	254076	169172	263563	466409	3940366
25 Loans from stockholders	396150	-	*13847	*15456	*36257	*42805	80558	-	*9594	*5693	2941	80927	108074
26 Mort, notes, bonds, 1 yr or more	6532098	-	*51603	*129004	*68014	*13769	228800	81836	407716	171329	317180	741216	4321633
27 Other liabilities	3501465	-	*21039	*53275	-	*1082	53081	-12483	89624	30696	53721	256560	2954869
28 Net worth	21693811	-	-35617	*-96362	*14741	157153	692278	390787	1489480	1376808	1883892	4185296	11635355
29 Capital stock	4312840	-	1048111	*43605	*15316	30533	199578	641739	731869	313964	158149	583555	546422
30 Paid-in or capital surplus	13415232	-	*1473	*141345	*10137	*88434	812294	339822	1262178	773390	1306276	1662401	7017482
31 Retained earnings, appropriated	*43952	-	-	-	-	*425	-	-	-	-	-	43189	338
32 Retained earnings, unappropriate	4503749	-	-1062526	*-278404	-	*-20903	-492330	-589098	-549142	295817	375780	1816095	5008460
33 Retained earnings (S Corp)	582388	-	*-15131	-	*-10713	*79122	193245	*17460	*78953	-	79485	159966	-
34 Less: Cost of treasury stock	1164350	-	*7544	*2908	-	*20457	*20509	*19135	34378	*6362	35798	79910	937347
35 Total receipts	41763474	*239377	673640	*303335	*284986	689422	3197217	663601	3066536	2349425	3139178	5452076	21704682
36 Business receipts	39977563	*226491	671738	*299084	*283470	667534	3106472	649156	3002693	2239832	3076855	5245059	20509180
37 Interest	455651	*2418	*357	*225	-	*336	6986	5589	23302	19300	23283	114304	259550
38 Interest on govt. obligations, State and local	40813	-	-	-	-	-	*313	-	*1645	*1284	1905	10495	25171
39 Rents	71360	236	-	-	-	-	*79	-	*1392	*3665	2734	7860	55394
40 Royalties	223693	68	-	-	-	-	*4	*946	*3464	*694	9107	8273	201137
41 Net S-T cap gain less net LT loss	38513	-	-	-	-	-	*9511	-	-	*26426	-	297	2279
42 Net L-T cap gain less net ST loss	137989	42	*1500	-	-	-	*282	-	*5368	*5194	701	3247	121656
43 Net gain, noncapital assets	40308	-	*33	-	-	-	*12391	-	*275	3561	1153	9603	13291
44 Dividends, domestic corporations	27917	*15	-	-	-	-	*3045	*12	*824	*260	2278	2191	19291
45 Dividends, foreign corporations	120964	-	-	-	-	-	*1655	-	*1704	*3951	4503	17262	91889
46 Other receipts	628703	*10106	*13	*4026	*1515	*21551	56477	7897	25869	45259	16658	33485	405845
47 Total deductions	39730032	*257166	720205	*291421	*286182	700041	3271377	780164	3159186	2175427	2909380	4856148	20323334
48 Cost of sales and operations	20908211	*97922	258197	*165417	*115326	331648	1701484	278691	1753776	1057962	1524229	2677868	10945690
49 Compensation of officers	969129	*6216	*125577	*18830	*28713	*80859	176968	41089	90132	55196	77269	62214	206066
50 Repairs	186826	*795	5442	*472	*1849	*4313	7045	3017	10397	14813	11279	17859	109545
51 Bad debts	132007	*335	-	-	*1627	*4138	14768	*9675	18521	10315	5428	26951	40249
52 Rent paid on business property	597906	*4779	*45740	*4479	*9309	33104	69826	14845	42858	25256	27069	45991	274651
53 Taxes paid	900353	*3882	20526	*7506	*12819	19318	75597	19993	81299	60377	66598	84158	448279
54 Interest paid	786240	*3433	*5306	*3384	*3178	*9907	28693	8189	52169	17989	41545	96672	515773
55 Contributions or gifts	35850	*39	*221	*221	-	*44	459	*565	1446	1766	2264	3343	25483
56 Amortization	268282	*2918	*2756	*4849	*1444	*1193	28262	15264	12533	10016	21810	35128	132107
57 Depreciation	1333443	*6061	14494	*5409	*7526	6033	75119	23906	94578	72476	78784	179931	769127
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	617778	*22053	*18713	*1753	*5242	*13139	43298	12667	36820	64079	37343	59765	302907
60 Pension, prof sh, stock, annuity	269178	426	*25147	*1658	-	*11053	15423	*657	10526	8199	10672	18975	166442
61 Employee benefit programs	933977	*4998	*3422	*6053	*3883	*11460	40185	11329	53848	65828	62840	112543	557589
62 Net loss, noncapital assets	67987	113	-	-	-	*8	*347	*96	5383	*1074	2913	6533	51520
63 Other deductions	11722866	*103196	194663	*71390	*95267	173825	993904	340180	894901	710082	939335	1428218	5777908
64 Total receipts less total deducts	2033442	*-17789	-46565	*11914	*-1197	-10620	-74160	-116564	-92650	173998	229798	595928	1381348
65 Const taxable inc frm rel frn corps	278539	-	-	-	-	-	-	-	-	*182	8406	111073	158879
66 Net income (less deficit), total	2271168	*-17789	-46565	*11914	*-1197	-10620	-74474	-116564	-94295	172895	236299	696506	1515056
67 Net income, total	3718270	*26827	*3957	*12294	*34638	*41863	178810	*41488	171329	260059	344068	815607	1787329
68 Deficit, total	1447102	*44616	*50522	*380	*35835	*52483	253284	158051	265624	87163	107769	119101	272273
69 Net income (less def), Form 1120-A	*329	-	*329	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*9584	*9584	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	211460	*-17446	*-6239	-	*-1197	*21377	94739	*19926	*38829	-	16364	45107	-
72 Statutory special deductions, total	259582	*407	*350	*9444	-	*585	*4474	*9	32054	24039	40821	25235	122163
73 Net operating loss deduction	182369	*407	*350	*9444	-	*585	*687	-	*30037	*20302	37143	15791	67623
74 Dividends received deduction	77213	*-0	-	-	-	-	*3787	*9	*2017	*3737	3678	9445	54540
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3178129	*21469	*3607	*2850	-	*10075	71250	*21553	101419	236050	287062	746063	1676731
77 Income tax before credits, total	1117846	*7473	*593	*428	-	*2747	23122	*7290	35055	81257	100809	263160	595911
78 Regular tax	1102590	*7423	*593	*428	-	*2747	23098	*7290	34370	80925	99369	260163	586185
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	12052	-	-	-	-	-	*24	-	*613	*174	1176	2493	7571
82 Environmental tax	3076	-	-	-	-	-	-	-	*72	158	208	505	2133
83 Foreign tax credit	85797	-	-	-	-	-	-	-	*3	*22	2738	11965	71069
84 U.S. Possessions tax credit	292378	4302	-	-	-	-	1327	950	1959	24955	43864	122006	93015
85 Orphan drug credit	1161	-	-	-	-	-	-	-	-	-	-	-	1161
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	40585	-	-	-	-	*265	*4111	*1193	2075	*1807	1975	4412	24748
88 Prior year minumum tax credit	*1843	-	-	-	-	-	-	-	*617	-	311	-	915
89 Income tax after credits, total	696083	*3171	*593	*428	-	*2483	17685	*5147	30402	54474	51920	124777	405004

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	566	-	-	*309	*91	-	*130	*10	*12	*4	3	3	3
2 Total assets	58249756	-	-	*50727	*43362	-	*275260	*52381	*191931	*178774	250417	473180	56733724
3 Cash	640986	-	-	*47060	*325	-	*10115	*1303	*19117	*5278	32114	13062	512612
4 Notes and accounts receivable	11755817	-	-	-	*513	-	*43832	*7551	*50238	*49329	35841	87322	11481190
5 Less: Allowance for bad debts	297925	-	-	-	-	-	*1399	-	*1455	*3346	1611	4531	285583
6 Inventories	2686801	-	-	*1084	*7169	-	*92195	*19338	*55899	*38020	35528	83893	2353675
7 Investments in govt. obligations, Total	6085336	-	-	-	-	-	-	-	-	-	-	-	6085336
8 Tax-exempt securities	2747944	-	-	-	-	-	-	-	-	-	-	-	2747944
9 Other current assets	6005893	-	-	-	*208	-	*5663	*710	*4215	*33510	7487	50408	5903692
10 Loans to stockholders	*4021	-	-	-	-	-	*3916	-	-	-	-	-	105
11 Mortgage and real estate loans	30569	-	-	-	-	-	-	-	-	-	-	-	30569
12 Other investments	10671632	-	-	-	10	-	*8467	-	*8821	*8078	30	28773	10617453
13 Depreciable assets	22124567	-	-	*13471	*5713	-	*114278	*18389	*93572	*47005	95673	105366	21631101
14 Less: Accumulated depreciation	11871316	-	-	*10888	*3136	-	*88728	*3768	*58320	*19286	20653	33222	11633315
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	203704	-	-	-	-	-	*1152	*8807	*3962	*1916	6244	1788	179834
18 Intangible assets (Amortizable)	421602	-	-	-	*43050	-	*1423	-	*12785	*17355	29332	985	316673
19 Less: Accumulation amortization	94564	-	-	-	*10490	-	*867	-	*701	*231	2425	872	78978
20 Other assets	7134687	-	-	-	-	-	*85214	*51	*3799	*1145	32855	140207	6871416
21 Total liabilities	58249756	-	-	*50727	*43362	-	*275260	*52381	*191931	*178774	250417	473180	56733724
22 Accounts payable	4956227	-	-	-	*8191	-	*35199	*11437	*16764	*24368	22520	44679	4793070
23 Mort, notes, and bonds under 1 yr	3263860	-	-	-	-	-	*39676	*640	*1346	*156	29492	153115	3039434
24 Other current liabilities	11549939	-	-	*678	*1681	-	*28604	*772	*26734	*9073	16026	48282	11418088
25 Loans from stockholders	*266509	-	-	*3697	-	-	*5184	*483	-	-	-	-	257145
26 Mort, notes, bonds, 1 yr or more	13668601	-	-	-	*22142	-	*34847	*5953	*24201	*15748	41503	96182	13428026
27 Other liabilities	11709623	-	-	-	*741	-	*3502	-	*9180	*19986	14970	8870	11652374
28 Net worth	12834996	-	-	*46352	*10607	-	*128249	*33095	*113707	*109443	125906	122051	12145587
29 Capital stock	1494609	-	-	*1270	*99878	-	*4375	*10	*2462	*2133	222	106653	1277606
30 Paid-in or capital surplus	3702138	-	-	*-3061	1008	-	*134039	*173	*50131	*71356	172837	207845	3067811
31 Retained earnings, appropriated	3520098	-	-	-	-	-	-	-	-	-	-	-	3520098
32 Retained earnings, unappropriate	7310549	-	-	-	-706	-	*-3717	*32912	*20252	*35954	-47048	-192447	7465350
33 Retained earnings (S Corp)	*-6843	-	-	*48143	*-89573	-	*-6395	-	*40983	-	-	-	-
34 Less: Cost of treasury stock	*3185555	-	-	-	-	-	*53	-	*120	-	105	-	3185277
35 Total receipts	36135930	-	-	*106426	*47811	-	*388596	*132127	*390204	*178506	219174	565432	34107654
36 Business receipts	31385907	-	-	*106426	*47771	-	*383492	*129212	*388554	*172019	201005	547753	29409675
37 Interest	1407430	-	-	-	34	-	*3212	*60	*4	*150	1179	11493	1391298
38 Interest on govt. obligations, State and local	*103596	-	-	-	-	-	-	-	-	*1146	-	-	102449
39 Rents	576709	-	-	-	-	-	-	-	-	-	75	6	576628
40 Royalties	*626922	-	-	-	-	-	-	-	-	*481	-	-	626440
41 Net S-T cap gain less net LT loss	100860	-	-	-	-	-	-	-	-	-	-	-	100860
42 Net L-T cap gain less net ST loss	*146027	-	-	-	-	-	-	*1784	*12	-	7937	-	136294
43 Net gain, noncapital assets	*326166	-	-	-	-	-	*591	-	*1391	*34	7695	-	316455
44 Dividends, domestic corporations	*16423	-	-	-	-	-	-	-	*-0	-	-	-	16423
45 Dividends, foreign corporations	*361623	-	-	-	-	-	-	-	-	*4421	-	-	357202
46 Other receipts	1084268	-	-	-	6	-	*1301	*1071	*243	*254	1282	6181	1073930
47 Total deductions	34354725	-	-	*86693	*60390	-	*395295	*131132	*363154	*155698	213609	555421	32393332
48 Cost of sales and operations	17841422	-	-	*54288	*38416	-	*223887	*112820	*256652	*90745	130167	407157	16527288
49 Compensation of officers	203690	-	-	*10156	143	-	*25375	*3157	*7803	*3740	1995	404	150917
50 Repairs	82099	-	-	-	-	-	*950	*505	*950	*640	851	1131	77073
51 Bad debts	113762	-	-	-	-	-	*323	-	*701	*2190	843	603	109102
52 Rent paid on business property	543468	-	-	*2093	*2224	-	*6245	-	*2614	*1093	1564	7144	520490
53 Taxes paid	613092	-	-	*2967	*859	-	*13489	*1110	*7070	*3422	5474	5746	572954
54 Interest paid	1705754	-	-	*211	*1926	-	*6072	*588	*1365	*1747	4511	18271	1671062
55 Contributions or gifts	48571	-	-	-	-	-	*153	-	*3	*187	10	34	48184
56 Amortization	62379	-	-	-	*400	-	*499	-	*314	*487	1565	3867	55248
57 Depreciation	818374	-	-	*1187	*976	-	*6842	*1477	*6573	*2548	12651	9179	776941
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1171789	-	-	*665	*389	-	*6116	*1047	*4347	*4700	751	2030	1151744
60 Pension, prof sh, stock, annuity	195657	-	-	*839	-	-	*446	-	*4388	*192	503	672	188616
61 Employee benefit programs	1003545	-	-	-	-	-	*4756	*1097	*7980	*242	2459	5994	981015
62 Net loss, noncapital assets	*5157	-	-	-	-	-	*2157	-	*75	*275	32	39	2580
63 Other deductions	9945966	-	-	*14286	*15058	-	*97984	*9331	*62318	*43489	50234	93150	9560117
64 Total receipts less total deducts	1781205	-	-	*19733	*-12580	-	*-6699	*994	*27050	*22807	5565	10011	1714322
65 Const taxable inc frm rel frn corps	224834	-	-	-	-	-	-	-	-	-	-	-	224834
66 Net income (less deficit), total	1902444	-	-	*19733	*-12580	-	*-6699	*994	*27050	*21661	5565	10011	1836707
67 Net income, total	1943472	-	-	*19733	-	-	*2529	*994	*30338	*21661	15580	15929	1836707
68 Deficit, total	41028	-	-	-	*12580	-	*9228	-	*3288	-	10014	5918	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*33350	-	-	*19733	*-12305	-	*-95	-	*26017	-	-	-	-
72 Statutory special deductions, total	*160206	-	-	-	-	-	-	-	*-0	*3432	15580	15929	125265
73 Net operating loss deduction	*34235	-	-	-	-	-	-	-	-	*1933	15580	15929	793
74 Dividends received deduction	*125971	-	-	-	-	-	-	-	*-0	*1499	-	-	124472
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*1742234	-	-	-	-	-	*2529	*994	*4321	*18229	-	-	1716160
77 Income tax before credits, total	584871	-	-	-	-	-	*428	*292	*1469	*6297	838	348	575199
78 Regular tax	*577296	-	-	-	-	-	*428	*216	*1469	*6186	-	-	568998
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*4370	-	-	-	-	-	-	*76	-	*91	820	331	3051
82 Environmental tax	*2958	-	-	-	-	-	-	-	-	*20	18	17	2903
83 Foreign tax credit	199284	-	-	-	-	-	-	-	-	-	-	-	199284
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1121	-	-	-	-	-	*163	-	*57	*437	-	-	463
88 Prior year minumum tax credit	43048	-	-	-	-	-	-	-	-	-	-	-	43048
89 Income tax after credits, total	341419	-	-	-	-	-	*264	*292	*1412	*5860	838	348	332405

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	27183	1006	14191	3666	2930	2057	2357	421	275	114	80	49	37
2 Total assets	80628218	-	438547	590591	1011729	1490531	4941618	2816850	4258503	3936862	5675417	7366969	48100601
3 Cash	4686902	-	58242	66581	111431	196386	542339	197947	362991	176085	357489	448533	2168877
4 Notes and accounts receivable	14917099	-	111490	190136	310026	453406	1447898	832415	1156029	1002777	1348592	1529675	6534656
5 Less: Allowance for bad debts	846013	-	-	*567	*8946	6397	20286	24439	30193	35276	75323	132081	512505
6 Inventories	10721794	-	92545	157368	209963	421611	1311988	752498	1037709	943461	1368944	1254603	3171105
7 Investments in govt. obligations, Total	210481	-	*1515	-	*5353	-	*23586	*5177	*25229	408	41685	77317	30210
8 Tax-exempt securities	1214633	-	-	-	-	-	*3617	*9557	*17825	-	28413	82921	1072300
9 Other current assets	5367775	-	6592	7800	42253	24535	126266	100837	264589	231883	319088	358802	3885131
10 Loans to stockholders	347704	-	29304	*27598	26169	*25252	23100	*8185	*26706	*37356	26612	4733	112688
11 Mortgage and real estate loans	192727	-	-	-	-	-	*2650	-	*597	*13732	5737	-	170011
12 Other investments	20308778	-	*4696	*9441	*25560	21353	136707	95550	129970	290354	337011	896125	18362010
13 Depreciable assets	25987265	-	368626	383573	557873	750433	2498191	1533366	1904919	1883952	2645322	3121566	10339444
14 Less: Accumulated depreciation	13069151	-	274876	272436	329380	461884	1455979	885193	974970	971303	1240182	1446896	4756051
15 Depletable assets	43795	-	*95	-	-	*3326	-	-	-	1543	37172	1587	71
16 Less: Accumulated depletion	*41164	-	*30	-	-	*3326	-	-	-	675	36290	794	49
17 Land	774690	-	*933	*4014	*14466	*13831	62468	37572	50073	65717	83004	186163	256448
18 Intangible assets (Amortizable)	7044171	-	19689	*21797	16092	61158	168860	202385	236036	269500	740096	825115	4483442
19 Less: Accumulated amortization	1542274	-	7126	*5754	4776	20703	44525	110178	106301	72650	157569	182654	830039
20 Other assets	4309006	-	26852	1040	35644	11552	114735	61171	157292	99998	-154385	342254	3612853
21 Total liabilities	80628218	-	438547	590591	1011729	1490531	4941618	2816850	4258503	3936862	5675417	7366969	48100601
22 Accounts payable	7357286	-	119732	123218	182197	340889	811322	429477	507800	449167	550870	700306	3142308
23 Mort, notes, and bonds under 1 yr	5576680	-	46220	*25994	106497	88965	614868	490493	450074	591887	581841	780320	1799521
24 Other current liabilities	12807716	-	22166	26052	82022	144679	362963	346418	420527	410077	624967	914309	9453535
25 Loans from stockholders	2305079	-	188425	80097	159494	150491	426962	112799	124548	53066	27529	84665	897002
26 Mort, notes, bonds, 1 yr or more	16363552	-	127521	83101	168514	288037	736127	382059	634789	1030751	1397833	1674576	9840245
27 Other liabilities	3933644	-	*4688	*7640	*39697	21682	196872	125395	122157	242175	-216543	463262	2926620
28 Net worth	32284260	-	-70204	244489	273307	455788	1792504	930208	1998608	1159740	2708919	2749532	20041371
29 Capital stock	5246734	-	80908	35342	90569	207041	582852	517600	482832	252612	147528	552068	2297382
30 Paid-in or capital surplus	17061158	-	119038	*61872	187137	203805	926326	523127	946782	846457	1765726	2328176	9152713
31 Retained earnings, appropriated	73584	-	-	-	-	-	-	*4979	*4050	*27198	10413	7450	19495
32 Retained earnings, unappropriate	9434840	-	-110582	58361	93650	85207	-337315	-215649	101156	-300936	598787	32012	9430149
33 Retained earnings (S Corp)	2177744	-	-134240	104068	-26799	51430	747883	193692	573970	419641	248099	-	-
34 Less: Cost of treasury stock	1709800	-	*25328	*15154	71250	*91695	127242	93542	110183	85232	61633	170174	858368
35 Total receipts	85457715	575531	1576237	1663572	2490231	3876706	10140196	5116397	6924995	5534944	8126088	8227106	31205712
36 Business receipts	80996820	548191	1545619	1650817	2479037	3839746	10003595	5129577	6819889	5362663	7940782	7909762	27767143
37 Interest	809657	*181	*95	*752	4346	3851	8967	7702	18120	17880	41628	86824	619311
38 Interest on govt. obligations, State and local	84253	-	-	-	*62	-	632	*274	1203	*780	7103	6433	67764
39 Rents	334036	*17	-	*544	-	*2735	6270	*2388	2546	*4248	3622	12244	299422
40 Royalties	582656	-	-	-	-	*2046	*469	*1718	*214	4070	9311	21676	543154
41 Net S-T cap gain less net LT loss	92636	-	-	*112	-	-	*57	-	*412	*14	53	84	91904
42 Net L-T cap gain less net ST loss	805922	*738	*2	*960	*300	*1938	*5	*8430	15586	*96345	17926	37041	626651
43 Net gain, noncapital assets	114515	*11543	*19578	-	*523	*1021	25707	12687	6481	4987	6200	3953	21835
44 Dividends, domestic corporations	558060	-	*63	-	*617	*359	*2	*316	505	*104	2719	15058	538317
45 Dividends, foreign corporations	307784	-	-	-	-	-	-	*1964	*6152	*637	15570	38202	245259
46 Other receipts	771376	14861	*10881	10386	5345	25009	94494	-48659	53888	43216	81175	95828	384952
47 Total deductions	81134397	628994	1611606	1572650	2453471	3861301	9877378	4988683	6664730	5430701	7746082	8010323	28288478
48 Cost of sales and operations	50742132	411277	780631	898940	1496724	2436038	6722084	3305896	4588032	3527163	5290408	4997766	16287173
49 Compensation of officers	2056923	15168	166759	114223	213644	196256	486901	177296	208834	92272	91525	89647	204398
50 Repairs	431360	913	6902	12454	11692	21774	31390	21813	16389	20810	21761	27389	238072
51 Bad debts	463587	*3275	*2785	*6102	8346	19221	42029	24973	33536	17015	22313	29368	254623
52 Rent paid on business property	1059963	7669	85903	63028	46364	69203	158325	47254	51722	40907	61529	100045	328011
53 Taxes paid	1733813	9624	52418	52179	69609	98584	249426	118951	150524	108540	128281	175208	520469
54 Interest paid	2122383	10941	19101	18036	25605	49383	125348	95467	80896	114234	188210	198518	1196643
55 Contributions or gifts	41459	*97	*399	*167	*251	674	1185	1068	1454	1243	2331	4629	27960
56 Amortization	371255	6972	1624	*379	1852	5110	15688	25791	14068	26396	31733	30571	211071
57 Depreciation	2201292	6881	27630	26700	45255	68335	215484	119537	148354	147770	225001	244306	926038
58 Depletion	5673	-	-	-	-	-	-	-	-	-	1406	41	4227
59 Advertising	2198061	4749	13777	11268	44580	58614	88883	47790	118227	134092	186501	181411	1308168
60 Pension, prof sh, stock, annuity	367120	234	*487	*2651	*8707	12700	55826	20104	24219	23463	36780	58627	123322
61 Employee benefit programs	1332610	3458	12159	14574	22123	39108	121707	63871	116548	78072	122196	190881	547913
62 Net loss, noncapital assets	118950	*5775	*822	*187	*6576	*135	10033	9230	10879	6718	13373	11425	43797
63 Other deductions	15887817	141958	440206	351762	452142	786166	1553069	909640	1101049	1092004	1322735	1670492	6066594
64 Total receipts less total deducts	4323318	-53463	-35369	90922	36760	15405	262818	127714	260265	104243	380006	216783	2917234
65 Const taxable inc frm rel frn corps	229739	-	-	-	-	-	*8	-	*4219	-	5064	23922	196526
66 Net income (less deficit), total	4468804	-53463	-35369	90922	36697	15405	262194	127440	263280	103463	377967	234272	3045995
67 Net income, total	6084753	*47485	102317	110042	111977	127149	557909	286568	411382	264796	483897	391264	3189968
68 Deficit, total	1615949	100948	137686	19120	75280	111744	295715	159128	148101	161333	105930	156992	143972
69 Net income (less def), Form 1120-A	-26345	*-12087	*-3325	*-5341	*-5592	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*727	*727	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	865835	*7962	-9451	67196	35949	7111	308952	108797	159766	59483	120070	-	-
72 Statutory special deductions, total	818563	*680	22139	*19885	*11623	*21620	51260	*10411	26027	61384	50828	62051	480654
73 Net operating loss deduction	365311	*680	22096	*19885	*11191	*21369	51259	*8297	21336	60731	40346	37912	70209
74 Dividends received deduction	453252	-	*44	-	*432	*251	*1	*2114	4691	654	10482	24139	410445
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4047202	*25692	*13406	*15628	26699	46262	126431	127357	203294	106199	313778	333140	2709314
77 Income tax before credits, total	1412873	*8654	*2011	*2449	4311	10082	39979	41742	70721	38249	111283	117845	965546
78 Regular tax	1382997	*8647	*2011	*2449	4311	9944	39065	41641	68979	36231	107670	115550	946499
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
81 Alternative minumum tax	24437	-	-	-	-	*139	*913	*89	*1688	1785	2828	1802	15192
82 Environmental tax	4805	*7	-	-	-	-	-	*12	54	118	327	431	3856
83 Foreign tax credit	197791	-	-	-	-	-	-	*44	*795	*166	6829	15287	174670
84 U.S. Possessions tax credit	24894	-	-	-	-	-	625	921	13403	-	9945	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*30	-	-	-	-	-	-	-	*-0	-	-	30	-
87 General business credit	30099	-	-	-	*11	*164	*792	*797	1404	*794	3930	4516	17690
88 Prior year minumum tax credit	8226	*245	-	-	-	-	-	*263	*300	*626	1291	1076	4425
89 Income tax after credits, total	1151833	*8409	*2011	*2449	4300	9918	38561	39717	54820	36664	89288	96934	768761

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	175980	12393	90757	26042	17601	12161	12555	1926	1222	459	258	222	383
2 Total assets	1770691651	-	2779128	4139201	6118590	8563165	26511288	13412192	18932456	16079709	18113444	35559658	1620482820
3 Cash	34137234	-	549163	636157	946830	1057539	2330179	1217472	1379539	1190240	1210096	1884612	21735406
4 Notes and accounts receivable	196813030	-	345084	670139	1322174	2012529	5680834	2766792	3450226	2924858	2929781	4946867	169763746
5 Less: Allowance for bad debts	5436980	-	*436	*701	28181	18333	104236	48206	85393	86154	154181	195719	4715439
6 Inventories	28035020	-	35584	40632	180069	184381	708197	365438	296201	354489	406099	446106	25017825
7 Investments in govt. obligations, Total	8125062	-	-	*24	*3651	*18366	130867	133016	141110	134324	140210	138349	7285144
8 Tax-exempt securities	2909927	-	*72	*5505	*3807	*32418	*54771	*26077	137536	*9059	89876	50875	2499931
9 Other current assets	74690308	-	161773	156158	353279	450273	1572214	795584	1105854	804932	961353	2067314	66261574
10 Loans to stockholders	2579854	-	214176	195642	197025	195768	555015	117927	131870	93338	98525	190139	590428
11 Mortgage and real estate loans	2478377	-	*15786	*25832	*7450	*62210	150891	*20930	61355	*1712	44982	40691	2046537
12 Other investments	283077402	-	70491	160834	183658	400708	1806549	1022763	1602048	1486712	1681969	2622204	272039466
13 Depreciable assets	1476266844	-	3955349	4774376	7530114	9279361	25397412	11555958	15813918	12660246	13313806	26066329	1345919975
14 Less: Accumulated depreciation	565276152	-	2806334	3124004	5165435	5918230	14421560	6018572	7406722	5698599	5827781	10374959	498513958
15 Depletable assets	11218807	-	*10212	*152	*15990	*17313	*3495	*34203	*17177	*25716	117671	564422	10412456
16 Less: Accumulated depletion	5021014	-	*8418	*51	*560	*4587	*1978	*15092	*6540	*11756	23920	194730	4753382
17 Land	14170163	-	*36504	103975	140128	275605	786857	389290	585315	360755	458884	719427	10313423
18 Intangible assets (Amortizable)	81824061	-	91886	122606	201818	467380	1762528	950933	1291667	1686906	2749456	5720702	66778181
19 Less: Accumulated amortization	15277070	-	60600	83401	86996	231452	678758	276303	415523	562894	820270	1328704	10732170
20 Other assets	145376779	-	168834	455325	313769	281916	778011	373983	832819	705824	736888	2195732	138533678
21 Total liabilities	1770691651	-	2779128	4139201	6118590	8563165	26511288	13412192	18932456	16079709	18113444	35559658	1620482820
22 Accounts payable	93853060	-	336014	396256	907779	1227606	3614049	1752173	2027287	1951970	1825013	3083102	76731812
23 Mort, notes, and bonds under 1 yr	133904128	-	430615	367444	710546	899261	2594054	1358357	2020996	1793545	1713821	2288171	119727318
24 Other current liabilities	138323374	-	246420	353761	498085	672895	2365349	1289409	1985348	1299972	1804910	4291072	123516153
25 Loans from stockholders	13561312	-	1336732	833890	1010413	1138730	2330666	1111885	354053	257299	214192	558527	4414924
26 Mort, notes, bonds, 1 yr or more	510987466	-	782849	1254580	1499136	2274837	7720498	4111182	6876707	5819334	7075140	14717769	458855434
27 Other liabilities	300238812	-	157141	103032	213577	293311	1309524	583620	1354837	1568673	1807009	3946058	288902032
28 Net worth	579823500	-	-510643	830238	1279055	2056526	6577149	3205565	4313227	3388916	3673359	6674960	548335148
29 Capital stock	172692164	-	671719	526665	399434	667989	1954501	852169	951736	805499	1299889	1980655	162581908
30 Paid-in or capital surplus	292917827	-	1557545	369211	794534	1226544	3580864	1553125	2926384	2442820	2859853	6461408	269145539
31 Retained earnings, appropriated	12153025	-	-	-	*8798	*11968	111185	*17791	*146641	*57916	22588	18555	11757584
32 Retained earnings, unappropriate	119709505	-	-1455965	381549	883016	755944	1598282	528480	-651586	-202546	-397512	-1969674	120239518
33 Retained earnings (S Corp)	900729	-	-1193461	-235052	-585361	-399802	-68301	480563	1171507	507597	350927	656354	215758
34 Less: Cost of treasury stock	18549751	-	90481	212135	221366	206116	599382	226563	231455	222370	462386	472338	15605158
35 Total receipts	1037156438	4408943	25449172	12554300	17683155	22156149	51984381	21492805	26388673	20654361	16399350	30516875	787468275
36 Business receipts	981004201	3850866	25026796	12414037	17354703	21669177	50475908	20917426	25632797	19433573	15503302	28933215	739792402
37 Interest	15789522	21988	6608	12275	30427	37250	116653	50261	80893	137305	148212	388864	14758785
38 Interest on govt. obligations, State and local	305680	*200	*265	*318	*248	*2005	7477	5528	14106	2798	8885	6091	257759
39 Rents	10809350	38901	*26025	*15563	51314	48007	154080	50006	138998	49436	74010	333817	9829193
40 Royalties	637406	-	-	-	*110	-	*5305	*3392	*9779	3756	4654	10973	599436
41 Net S-T cap gain less net LT loss	205292	-	-	*232	*270	*1842	1812	779	4266	28619	2469	2552	162450
42 Net L-T cap gain less net ST loss	3200742	155007	*10563	*8990	21464	43835	111613	70448	66251	55023	232474	96229	2328844
43 Net gain, noncapital assets	3982157	164784	86311	53211	51594	58781	224192	164546	89469	221811	98727	159806	2608925
44 Dividends, domestic corporations	1300260	*67	*50	*973	1252	*1274	11267	8006	9998	14581	5636	31739	1215417
45 Dividends, foreign corporations	222228	-	-	-	*296	-	*20	*36	*1226	380	1381	13923	204967
46 Other receipts	19699598	177130	292554	48701	171475	293977	876052	222377	340890	707079	319600	539667	15710096
47 Total deductions	984901013	4415432	25355878	12433654	17536512	21822139	51284938	21048749	25912448	20133168	15922785	29524147	739511164
48 Cost of sales and operations	393351737	1861453	12715604	4245319	7394232	9339297	24459485	10613354	12540895	9845374	6573866	12220490	281542368
49 Compensation of officers	9093080	81308	1005721	776222	792190	945108	1622627	439407	416792	262004	223660	290919	2237122
50 Repairs	33125429	106637	500382	423418	395249	446425	948020	358142	373598	292280	294324	624319	28362636
51 Bad debts	7893704	53059	21311	20627	123444	82836	228410	86349	106700	173043	113884	137560	6746480
52 Rent paid on business property	30670266	193262	976241	484294	654877	715683	1341966	407667	701630	893628	767057	1048544	22485417
53 Taxes paid	45346357	116671	545097	514802	629123	750610	1930988	731635	825281	655660	560412	1082423	37003655
54 Interest paid	53421303	158422	142285	141623	226053	327256	830130	418623	613365	613885	720192	1483209	47746262
55 Contributions or gifts	653649	1672	4352	2191	2558	3783	8641	8304	5977	5187	6297	8808	595876
56 Amortization	6883761	27612	25092	12834	27644	75371	149449	96250	121718	188433	232530	451252	5475576
57 Depreciation	88531032	196174	471939	554937	692048	981595	2405462	998952	1207884	1100514	1001299	1996141	76924088
58 Depletion	946612	9	-	*594	*265	*1322	*963	*1667	*87	*5957	9029	13275	913444
59 Advertising	7125295	34368	137250	70587	94211	116926	250766	99280	108894	94302	145797	260111	5712804
60 Pension, prof sh, stock, annuity	7333058	10480	7201	12458	22481	47324	219561	102709	81037	85521	65342	124170	6554774
61 Employee benefit programs	22878728	46023	124169	151508	156831	264632	647816	333957	486165	344060	289894	590443	19443231
62 Net loss, noncapital assets	2134363	49253	31957	*12778	5106	25614	46747	7935	26141	18067	16801	51886	1842077
63 Other deductions	275512638	1479030	8647277	5009460	6320202	7698355	16193906	6344518	8296284	5555253	4902403	9140596	195925354
64 Total receipts less total deducts	52255424	-6490	93295	120646	146642	334010	699443	444057	476225	521193	476565	992728	47957111
65 Const taxable inc frm rel frn corps	935606	-	-	-	-	-	-	-	*13080	*38350	3325	11995	868855
66 Net income (less deficit), total	52885350	-6689	93029	120328	146394	332005	691965	438529	475199	556745	471006	998633	48568207
67 Net income, total	65726981	435851	686586	444743	550022	736111	1896385	950151	1094749	991948	933354	1818916	55188166
68 Deficit, total	12841631	442540	593557	324415	403628	404106	1204420	511622	619550	435203	462349	820283	6619959
69 Net income (less def), Form 1120-A	-16403	*-180	-15647	*-838	*261	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-136578	-136578	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1461680	-35266	212264	107826	13175	206769	211093	200096	182958	149731	21488	159063	32481
72 Statutory special deductions, total	5258545	168020	85161	59782	111093	83514	224002	112510	176454	225939	203928	206215	3601927
73 Net operating loss deduction	4226565	167970	85126	59101	110038	82683	215877	106906	169137	215406	198690	183954	2631676
74 Dividends received deduction	988219	*50	*35	*681	*1055	*831	8125	5604	7316	10534	4170	22251	927566
75 Public utility div paid deduction	42717	-	-	-	-	-	-	-	-	-	22	10	42684
76 Income subject to tax	56805017	99115	110788	129696	188667	252860	796092	419662	584132	568309	640716	1433957	51581024
77 Income tax before credits, total	20717373	31074	19268	21900	36191	58910	256740	150036	211005	205848	230913	520005	18975483
78 Regular tax	19667270	26271	19267	21900	35736	56835	245322	140761	197991	193999	219681	496570	18012938
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	14374	-	-	-	-	-	-	-	-	-	-	1	14373
81 Alternative minumum tax	948213	4648	*1	-	*449	2069	11355	9188	12724	11223	10529	21391	864634
82 Environmental tax	94339	*134	-	-	*6	-	*57	86	307	661	856	2046	90187
83 Foreign tax credit	343148	-	-	-	-	*3	*8099	*832	*2635	*290	1819	10187	319284
84 U.S. Possessions tax credit	82567	-	-	-	-	15	717	-	541	-	-	-	81294
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	210874	-	-	-	-	*-0	-	-	-	*1	1093	720	209060
87 General business credit	519988	*1505	*105	*456	*1386	3276	4961	2320	4896	1111	2678	7512	489782
88 Prior year minumum tax credit	657825	*1324	-	*849	*1132	*1551	7145	*1518	4844	4817	3405	12279	618961
89 Income tax after credits, total	18902929	28246	19162	20595	33674	54064	235818	145365	198089	199629	221919	489308	17257061

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 30
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	142775	9799	77585	21384	14226	8717	8693	1170	672	241	112	94	84
2	Total assets	311758605	-	2457846	3395051	4907088	6148805	17941880	8206039	10392315	8409551	7575971	15963480	226360579
3	Cash	14712106	-	481836	530396	798122	776762	1509209	726605	691770	573557	495407	738388	7390055
4	Notes and accounts receivable	37517206	-	285861	600577	1091750	1498419	4208708	2041972	2510932	1861267	1422871	2624602	19370246
5	Less: Allowance for bad debts	1011199	-	*61	*671	*20924	11168	54745	27435	52922	59532	71605	72818	639319
6	Inventories	5218760	-	23133	29494	127545	109466	545040	286903	150330	218649	260593	227712	3239894
7	Investments in govt. obligations, Total	1405649	-	-	*24	*3651	*18366	*42407	*20553	*28571	*34247	77853	15791	1164186
8	Tax-exempt securities	402527	-	*72	*5505	*3807	*32418	*21150	-	*99557	*5977	53198	39940	140904
9	Other current assets	15518744	-	149201	146197	286728	306821	1194011	470525	713484	408241	475652	1203195	10164689
10	Loans to stockholders	1387833	-	185522	164134	140587	125223	402625	62524	54528	53102	38185	130542	30861
11	Mortgage and real estate loans	722501	-	*15786	*8930	*5918	*62210	111686	*20447	*51539	*525	33059	38235	374165
12	Other investments	37023481	-	63101	150584	152030	255887	892572	535562	546871	629245	741816	1424646	31631167
13	Depreciable assets	287431453	-	3448095	3936805	6245801	7222116	18360515	7799928	9137554	7377746	6280849	13084431	204537613
14	Less: Accumulated depreciation	118267819	-	2428936	2650363	4342479	4682975	10521054	4211858	4514188	3403211	2864087	5302689	73345980
15	Depletable assets	816584	-	*10212	*152	*11923	*17313	*3495	*30729	*13356	*3742	63346	14935	647382
16	Less: Accumulated depletion	253959	-	*8418	*51	*560	*4587	*1978	*15039	*5981	*2161	4433	3368	207383
17	Land	5103977	-	*34511	96648	98618	200509	528507	192670	428337	236807	253162	424457	2609752
18	Intangible assets (Amortizable)	10244599	-	79647	84318	145054	175857	570574	145768	212654	306232	236761	703178	7584557
19	Less: Accumulated amortization	1843443	-	51079	65431	75826	83443	195119	38240	58386	69345	96726	125715	984132
20	Other assets	15629605	-	169362	357803	235344	129610	324276	164425	384310	234463	180070	798020	12651923
21	Total liabilities	311758605	-	2457846	3395051	4907088	6148805	17941880	8206039	10392315	8409551	7575971	15963480	226360579
22	Accounts payable	26696718	-	270176	332800	647714	905991	2630455	1350208	1372369	1249476	1026077	1698942	15212510
23	Mort, notes, and bonds under 1 yr	17514031	-	362925	315065	634096	652630	2001651	988283	1345743	896208	783566	1185939	8347926
24	Other current liabilities	39725646	-	166706	200194	333004	389064	1635392	791725	1357005	868544	778988	2983856	30221169
25	Loans from stockholders	7059769	-	1133296	742827	815684	484398	1487815	219027	128107	155414	82232	237965	1573005
26	Mort, notes, bonds, 1 yr or more	87589425	-	669860	980233	1125514	1684330	4607533	2164225	3054258	2538752	2070213	5301614	63392892
27	Other liabilities	49859891	-	47306	98595	165601	201045	533808	280244	501455	699881	419682	1763085	45149189
28	Net worth	83313125	-	-192422	725336	1185475	1831348	5045225	2412327	2633378	2001277	2415214	2792078	62463889
29	Capital stock	20878774	-	607705	363989	286748	430268	1004087	466980	566975	296877	694144	813188	15347813
30	Paid-in or capital surplus	49076889	-	739564	234481	629572	821159	1745392	915699	1184287	758594	767497	2593055	38687590
31	Retained earnings, appropriated	1782923	-	-	-	*8798	-	*41822	-	*12161	*57679	2808	7844	1651810
32	Retained earnings, unappropriate	14732601	-	-517914	421191	788979	943023	2250766	632001	-27925	550178	920073	-976629	9748856
33	Retained earnings (S Corp)	1760048	-	-931434	-118691	-317004	-212808	427140	500069	982960	440383	367515	547883	74036
34	Less: Cost of treasury stock	4918110	-	90343	175634	211617	150295	423981	102421	85081	102435	336824	193264	3046214
35	Total receipts	385169602	2377785	22861079	11222842	15225495	17409535	40987728	16511097	20745498	13628263	9150575	18825516	196224191
36	Business receipts	369808333	2123489	22444850	11074997	14935873	17036832	40111737	16202081	20234335	12909719	8772940	17917714	186043765
37	Interest	3337384	11366	6381	8614	23195	29061	55300	31431	38057	32390	66140	166134	2869316
38	Interest on govt. obligations, State and local	41513	-0	*265	-	*248	*1964	4090	*1930	10425	1035	3945	3674	13935
39	Rents	3688711	37687	*26025	*15563	48108	45424	150089	41756	126796	38932	58207	307998	2792125
40	Royalties	97805	-	-	-	*110	-	*727	*2839	-	*1039	157	5259	87674
41	Net S-T cap gain less net LT loss	45278	-	-	-	*270	*1842	*629	*508	*121	*252	1511	1439	38706
42	Net L-T cap gain less net ST loss	739715	35788	*10563	*8116	17668	6545	41034	12576	27653	26335	43563	27122	482749
43	Net gain, noncapital assets	1756646	77723	85786	53211	39430	53777	172823	144050	73855	50202	62242	99855	843692
44	Dividends, domestic corporations	125081	*66	*50	*973	*797	*1254	8075	*6492	3519	9885	3559	4285	86126
45	Dividends, foreign corporations	88019	-	-	-	*296	-	-	-	*1226	380	1381	13089	71648
46	Other receipts	5441118	91666	287158	61368	159498	232836	443223	67433	229511	558092	136931	278946	2894455
47	Total deductions	380811516	2437122	22739475	11132282	15021219	17080065	40403627	16252198	20403239	13263017	8939145	18125806	195014321
48	Cost of sales and operations	147519370	849785	12293099	3770073	6227879	7144073	20059448	8363912	10610889	6243456	3296965	7674844	60984948
49	Compensation of officers	5671935	30972	871867	709578	636811	704452	1132247	280406	289126	146442	117817	152617	599599
50	Repairs	10494735	87213	473517	393578	343900	387494	763156	268061	236489	194538	229448	446493	6670848
51	Bad debts	1228871	10555	17851	14685	56778	29240	131812	59903	48774	80358	39546	53664	685705
52	Rent paid on business property	20884375	138764	889878	455299	611241	617534	1113257	338661	617101	768656	668228	899503	13766252
53	Taxes paid	14135263	80800	500365	474997	548861	594192	1462916	563620	663790	491876	368082	719722	7666042
54	Interest paid	9660374	54050	125033	117566	172691	247308	536379	197159	295684	242136	212189	489694	6970484
55	Contributions or gifts	117485	*186	3917	1972	1952	2968	5902	1827	3442	2860	2381	4066	86013
56	Amortization	756685	4247	22675	7976	23570	23124	42702	13301	30934	26489	34121	63008	464540
57	Depreciation	21337284	105851	436494	478318	576848	805849	1821498	661656	711625	646565	523842	1105593	13463145
58	Depletion	163431	-0	-	-	*265	*1322	*938	*1667	*17	*3125	2906	1835	151356
59	Advertising	2153228	19762	124254	55736	69327	55134	157432	50864	66049	55416	26985	95752	1376517
60	Pension, prof sh, stock, annuity	3600423	7439	*6385	11956	20547	38963	168782	82712	64653	66792	38354	82154	3011688
61	Employee benefit programs	9893759	31337	105882	133095	144008	222543	520749	278782	429845	279806	215210	426949	7105552
62	Net loss, noncapital assets	297060	*8116	14761	*12085	4614	11124	24029	2414	17517	10379	3685	32388	155946
63	Other deductions	132897237	1008045	6853497	4495367	5581926	6194745	12462379	5087253	6317304	4004123	3159388	5877522	71855687
64	Total receipts less total deducts	4358087	-59337	121603	90560	204276	329470	584101	258899	342259	365246	211430	699710	1209870
65	Const taxable inc frm rel frn corps	134816	-	-	-	-	-	-	-	*13080	*1500	3325	11342	105570
66	Net income (less deficit), total	4451390	-59337	121338	90560	204028	327506	580011	256968	344914	365710	210810	707378	1301505
67	Net income, total	11562436	182384	529654	319408	449967	517649	1228029	517657	612265	488552	342169	1079703	5294997
68	Deficit, total	7111046	241721	408316	228848	245940	190144	648018	260689	267351	122842	131359	372326	3993493
69	Net income (less def), Form 1120-A	-2615	*-174	-2979	*-849	*1386	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-132084	-132084	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1139694	-18408	180900	63077	75584	172639	193927	89502	166029	64814	17741	96643	37245
72	Statutory special deductions, total	1404155	50945	78492	46652	103693	49487	154262	65936	83740	92088	76022	95944	506895
73	Net operating loss deduction	1279730	50896	78457	45971	102956	48670	148391	61392	81271	85020	72344	92825	411536
74	Dividends received deduction	123381	*49	*35	*681	*737	*817	5871	*4544	2468	7068	2633	3119	95359
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	7886087	66479	89758	108941	146186	203475	534478	214665	313348	316399	218170	886303	4787884
77	Income tax before credits, total	2910421	17952	15956	17360	27190	48082	174019	79207	113100	116824	80068	323427	1897235
78	Regular tax	2628811	15268	15955	17359	26741	46500	163612	71619	106206	108235	74495	307975	1674847
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	270635	*2679	*1	-	*449	1576	10373	7556	6753	8284	5431	14247	213286
82	Environmental tax	11145	5	-	-	-	-	*34	*32	157	341	295	1205	9076
83	Foreign tax credit	60433	-	-	-	-	*3	*7661	*832	*2635	*290	1689	8020	39303
84	U.S. Possessions tax credit	15	-	-	-	-	15	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*31343	-	-	-	-	*-0	-	-	-	-	-	13	31329
87	General business credit	64775	*330	*105	*456	*1053	3195	3192	*1367	3319	*602	830	2683	47641
88	Prior year minumum tax credit	78025	*816	-	*849	*1132	*1551	5164	*975	2668	2637	2269	8621	51344
89	Income tax after credits, total	2675830	16806	15851	16055	25006	43318	158002	76034	104478	113295	75280	304091	1727616

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Railroad transportation

MINOR INDUSTRY 4000
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	350	*9	-	*139	*69	-	*21	*50	*20	*9	12	3	17
2 Total assets	94290925	-	-	*32760	*23334	-	*48490	*398867	*365248	*372449	797448	519475	91732853
3 Cash	1401675	-	-	*16844	*1928	-	*2365	*41388	*8992	*13868	29891	18055	1268345
4 Notes and accounts receivable	5166815	-	-	*1896	*105	-	*1746	*45558	*56171	*39126	81065	54609	4886538
5 Less: Allowance for bad debts	158741	-	-	-	-	-	-	*30	*608	*2050	1184	1642	153228
6 Inventories	980802	-	-	-	-	-	*564	*4769	*6734	*14084	10941	20166	923545
7 Investments in govt. obligations, Total	*58926	-	-	-	-	-	-	-	-	*1036	10978	-	46912
8 Tax-exempt securities	104237	-	-	-	-	-	-	-	-	-	-	-	104237
9 Other current assets	2918294	-	-	-	-	-	*697	*10732	*9307	*11207	26080	23432	2836839
10 Loans to stockholders	*30158	-	-	-	*2384	-	-	*242	-	*995	-	-	26537
11 Mortgage and real estate loans	440	-	-	-	-	-	-	-	-	-	440	-	-
12 Other investments	17291489	-	-	-	*1686	-	-	*27999	*17010	*4894	11500	6762	17221639
13 Depreciable assets	91099520	-	-	*16967	*49821	-	*60190	*316499	*417772	*396473	780331	395309	88666158
14 Less: Accumulated depreciation	28468573	-	-	*16967	*36398	-	*20736	*91822	*172342	*180996	227038	72616	27649658
15 Depletable assets	*407645	-	-	-	-	-	-	-	-	*397	-	-	407248
16 Less: Accumulated depletion	*101919	-	-	-	-	-	-	-	-	*397	-	-	101521
17 Land	1177939	-	-	*14019	*3631	-	*3448	*26643	*16459	*22502	36800	15349	1039086
18 Intangible assets (Amortizable)	1647699	-	-	-	-	-	-	*16365	-	*32402	4606	42925	1551401
19 Less: Accumulated amortization	118724	-	-	-	-	-	-	*7062	-	*2555	999	6481	101627
20 Other assets	853243	-	-	-	*178	-	*215	*7586	*5753	*21462	34036	23610	760403
21 Total liabilities	94290925	-	-	*32760	*23334	-	*48490	*398867	*365248	*372449	797448	519475	91732853
22 Accounts payable	3677504	-	-	*63	-	-	*4620	*44615	*46325	*27906	77425	31668	3444881
23 Mort, notes, and bonds under 1 yr	2224893	-	-	-	*11690	-	*2658	*25245	*9525	*24542	104987	22442	2023804
24 Other current liabilities	8491672	-	-	*35	*227	-	*518	*11710	*16343	*40708	59692	59235	8303205
25 Loans from stockholders	*602753	-	-	-	-	-	-	*157	*22142	9303	-	65651	505500
26 Mort, notes, bonds, 1 yr or more	21818475	-	-	-	*4888	-	*2488	*133917	*124819	*85034	161606	142999	21162723
27 Other liabilities	23609107	-	-	-	-	-	*176	*17578	*39016	*40333	86545	84241	23341219
28 Net worth	33866521	-	-	*32662	*6529	-	*38030	*165646	*107077	*144622	307194	113238	32951522
29 Capital stock	10502837	-	-	*21	*34	-	*7739	*31632	*5842	*3963	46945	32441	10374220
30 Paid-in or capital surplus	20283374	-	-	*20842	-	-	*22302	*4668	*35763	*27130	108826	19226	20044615
31 Retained earnings, appropriated	22544	-	-	-	-	-	-	-	-	-	-	4369	18175
32 Retained earnings, unappropriate	4836970	-	-	*11799	*6495	-	*3973	*114653	*50755	*140517	151611	57204	4299964
33 Retained earnings (S Corp)	*108859	-	-	-	-	-	*4017	*16090	*14716	-	-	-	74036
34 Less: Cost of treasury stock	1888063	-	-	-	-	-	-	*1398	-	*26988	188	1	1859489
35 Total receipts	49335386	*124418	-	*5072	*52910	-	*34297	*249805	*259457	*219632	455695	263526	47670573
36 Business receipts	44820781	*110574	-	*2302	*52209	-	*26103	*232305	*248415	*203088	421991	252357	43271438
37 Interest	1310853	776	-	*474	*36	-	*183	*2209	*6274	*691	2590	541	1297081
38 Interest on govt. obligations, State and local	*6043	-	-	-	-	-	-	-	*363	-	283	-	5397
39 Rents	1114980	*8018	-	-	*234	-	*306	*9533	*3618	*1914	18349	2254	1070755
40 Royalties	46171	-	-	-	-	-	-	-	-	*8	34	-	46128
41 Net S-T cap gain less net LT loss	*781	-	-	-	-	-	-	*114	-	-	-	-	668
42 Net L-T cap gain less net ST loss	284650	1278	-	*2297	-	-	*3361	*586	*153	*8037	3748	210	264979
43 Net gain, noncapital assets	245856	238	-	-	*431	-	-	*2054	*90	*409	655	133	241847
44 Dividends, domestic corporations	50291	27	-	-	-	-	-	*1615	-	*49	-	-0	48599
45 Dividends, foreign corporations	8563	-	-	-	-	-	-	-	-	-	-	-	8563
46 Other receipts	1446416	*3506	-	-	-	-	*4345	*1390	*543	*5436	8046	8032	1415118
47 Total deductions	48621859	*144726	-	*2322	*51942	-	*23906	*230954	*244220	*212924	438081	239815	47032968
48 Cost of sales and operations	16897970	*79903	-	*2090	-	-	*169	*146323	*63614	*95183	65662	97336	16347690
49 Compensation of officers	251086	787	-	-	*1789	-	-	*1292	*2676	*3320	7721	3259	230242
50 Repairs	2304140	993	-	-	*4606	-	*304	*1710	*3330	*6610	19626	939	2266023
51 Bad debts	233453	57	-	-	-	-	-	*266	*56	*1842	216	142	230874
52 Rent paid on business property	3733992	*13889	-	-	-	-	*514	*10206	*2998	*22946	14843	10991	3657606
53 Taxes paid	2971016	*7767	-	*232	*4268	-	*1592	*12464	*16236	*15374	27151	19993	2865939
54 Interest paid	2723670	*10200	-	-	*1237	-	*2562	*5106	*7971	*10208	26427	11512	2648447
55 Contributions or gifts	53154	-	-	-	*5	-	-	*3	*57	*89	766	26	52209
56 Amortization	116095	1159	-	-	*24	-	*53	*3284	*45	*615	1069	782	109063
57 Depreciation	3480342	9770	-	-	*5318	-	*2865	*18080	*26466	*18893	52993	19892	3326063
58 Depletion	66367	-	-	-	-	-	-	-	-	-0	-	-	66366
59 Advertising	69332	27	-	-	*38	-	*53	*725	*344	*997	88	172	66888
60 Pension, prof sh, stock, annuity	274867	3	-	-	-	-	*11	*635	*2163	*121	5211	659	266065
61 Employee benefit programs	1811981	730	-	-	-	-	*531	*1266	*17056	*1788	9849	2784	1777977
62 Net loss, noncapital assets	*5170	169	-	-	-	-	*2113	-	-	*4	11	91	2783
63 Other deductions	13629224	19273	-	-	*34657	-	*13140	*29594	*101209	*34933	206447	71238	13118733
64 Total receipts less total deducts	713526	*-20308	-	*2751	*967	-	*10391	*18851	*15237	*6708	17614	23711	637605
65 Const taxable inc frm rel frn corps	21893	-	-	-	-	-	-	-	-	-	-	-	21893
66 Net income (less deficit), total	729377	*-20308	-	*2751	*967	-	*10391	*18851	*14874	*6708	17331	23711	654102
67 Net income, total	1933476	5320	-	*2751	*967	-	*11174	*24631	*20076	*12442	34244	23711	1798160
68 Deficit, total	1204099	*25628	-	-	-	-	*783	*5780	*5202	*5734	16913	-	1144059
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-23500	*-23500	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*57684	-	-	-	-	-	*11174	*2860	*6406	-	-	-	37245
72 Statutory special deductions, total	318169	5339	-	-	-	-	-	*2397	*916	*732	4656	11730	292399
73 Net operating loss deduction	281034	5320	-	-	-	-	-	*1267	*916	*697	4656	11730	256448
74 Dividends received deduction	37135	19	-	-	-	-	-	*1130	-	*35	-	-0	35951
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1569309	-	-	*2751	*967	-	-	*19373	*7552	*11710	29588	11981	1485386
77 Income tax before credits, total	630529	1196	-	*413	*145	-	-	*6587	*2917	*4372	11765	4634	598500
78 Regular tax	547609	-	-	*413	*145	-	-	*6587	*2539	*3980	10060	4074	519811
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	79785	1192	-	-	-	-	-	-	*376	*380	1826	532	75479
82 Environmental tax	3276	5	-	-	-	-	-	-	*2	*11	32	29	3198
83 Foreign tax credit	9467	-	-	-	-	-	-	-	-	-	34	-	9433
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	31329	-	-	-	-	-	-	-	-	-	-	-	31329
87 General business credit	24340	-	-	*413	-	-	-	*248	*734	*274	291	-	22380
88 Prior year minumum tax credit	*8924	-	-	-	-	-	-	-	*231	-	-	-	8693
89 Income tax after credits, total	556469	1196	-	-	*145	-	-	*6339	*1952	*4097	11439	4634	526665

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit ✓

MINOR INDUSTRY 4100
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	14765	*29	8416	3774	1207	546	689	*50	41	*10	**	3	**
2 Total assets	5748184	-	243112	624811	426993	388077	1612722	*332901	623591	*417475	**	1078502	**
3 Cash	529378	-	21837	30339	38594	55242	131663	*38484	48737	*47611	**	116871	**
4 Notes and accounts receivable	860872	-	*7234	65055	*57828	36997	344399	*40128	132947	*98078	**	78206	**
5 Less: Allowance for bad debts	53704	-	-	-	*13804	-	*15389	*2192	*2689	*18609	**	1021	**
6 Inventories	100972	-	*3466	*706	*6811	*30651	24669	*5318	*15165	*3946	**	10240	**
7 Investments in govt. obligations, Total	*1646	-	-	-	-	-	*1606	-	*40	-	-	-	-
8 Tax-exempt securities	*7830	-	-	*5505	-	*1581	*744	-	-	-	-	-	-
9 Other current assets	341364	-	26986	*35677	*15121	14583	128588	*13521	49792	*18936	**	38160	**
10 Loans to stockholders	144405	-	*12329	*2341	*17443	*473	26390	*10390	*5038	-	-	70000	**
11 Mortgage and real estate loans	*50	-	-	-	-	-	-	-	*50	-	-	-	-
12 Other investments	336009	-	*1824	*11528	*25355	*11521	120406	*36138	79425	*22435	**	27378	**
13 Depreciable assets	5495590	-	252698	425106	300326	655518	2075880	*486101	480678	*287107	**	532176	**
14 Less: Accumulated depreciation	3227199	-	167716	241530	187243	430835	1347333	*301154	263843	*159199	**	128346	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	194724	-	-	*20125	*2878	*2381	40172	*4403	*30369	*6569	**	87827	**
18 Intangible assets (Amortizable)	450252	-	*4039	*33236	*65185	*14489	92317	*6943	*14502	*93517	**	126024	**
19 Less: Accumulated amortization	111407	-	*361	*30065	*12773	*10159	24464	*4203	*3952	*9183	**	16246	**
20 Other assets	677403	-	80776	266788	111274	*5634	13073	*-975	37331	*26269	**	137234	**
21 Total liabilities	5748184	-	243112	624811	426993	388077	1612722	*332901	623591	*417475	**	1078502	**
22 Accounts payable	315932	-	*5993	21606	*6119	24160	104182	*33008	46634	*23812	**	50417	**
23 Mort, notes, and bonds under 1 yr	562814	-	*42955	54604	*44485	48546	214793	*31834	*75150	*29479	**	20968	**
24 Other current liabilities	582421	-	6278	18821	5297	25453	127370	*78611	122313	*50907	**	147371	**
25 Loans from stockholders	399230	-	144986	74267	*37341	*13696	122125	-	*6062	-	-	752	-
26 Mort, notes, bonds, 1 yr or more	1803493	-	54389	237612	174262	141004	387902	*120391	138765	*103210	**	445958	**
27 Other liabilities	340667	-	*9449	*6549	*61768	*39527	54655	*5850	94573	*35260	**	33036	**
28 Net worth	1743628	-	-20938	211352	97721	95691	601693	*63207	140094	*174807	**	380001	**
29 Capital stock	396708	-	62410	65170	19703	9440	66826	*14807	33476	*4054	**	120823	**
30 Paid-in or capital surplus	744015	-	*57160	*34661	*9827	*5108	128715	*38651	*122619	*97665	**	249608	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	562935	-	-12113	88543	72481	89680	324051	*5002	-60363	*46084	**	9570	**
33 Retained earnings (S Corp)	224230	-	*-118660	*23354	*2041	*3690	214440	*7292	*45641	*46432	-	-	-
34 Less: Cost of treasury stock	184260	-	*9736	*376	*6331	*12227	132339	*2545	*1279	*19429	**	-	-
35 Total receipts	10515326	*195387	641635	759291	756347	1267831	3393854	*901454	1119579	*576067	**	903881	**
36 Business receipts	10322196	*186347	645680	730390	741385	1251268	3324702	*892856	1087426	*574629	**	887512	**
37 Interest	25731	*89	*80	*295	*3689	868	5725	*1629	1178	*793	**	11385	**
38 Interest on govt. obligations, State and local	*1765	-	-	-	-	-	*128	*23	*1329	*284	-	-	-
39 Rents	29654	-	*1026	*13066	*1982	*63	*2286	*932	*10137	137	**	26	**
40 Royalties	288	-	-	-	-	-	-	-	-	-	-	288	**
41 Net S-T cap gain less net LT loss	*552	-	-	-	-	*227	*325	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	14799	*5902	-	-	-	*1406	*932	*1403	*4843	9	**	304	**
43 Net gain, noncapital assets	48867	*2151	*2647	*3198	*540	*9646	21348	*533	*7072	*1732	**	-	-
44 Dividends, domestic corporations	*3247	-	-	-	*123	-	*2912	*31	*25	-	-	156	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	68227	*898	*-7799	*12342	*8629	*4352	35495	*4048	7569	*-1518	**	4211	**
47 Total deductions	10418542	*176468	651351	741935	767475	1242848	3283390	*903691	1135069	*561402	**	954912	**
48 Cost of sales and operations	2902967	*2118	*72042	*113632	*372685	*260309	1198809	*92443	508412	*155764	**	126753	**
49 Compensation of officers	343642	*1221	*39669	43421	*31887	70862	111962	*14621	14805	*9089	**	6104	**
50 Repairs	295444	*8892	17480	47108	*7779	40151	77868	*23872	22965	*15571	**	33758	**
51 Bad debts	70628	*5169	*45	*1173	*1705	*82	41259	*1381	*1776	*17152	**	885	**
52 Rent paid on business property	314898	*2668	24674	29819	14552	35726	58454	*33335	26344	*13119	**	76208	**
53 Taxes paid	499132	*9276	25509	48210	30970	47565	159101	*48821	56696	*22544	**	50439	**
54 Interest paid	239989	*2023	8351	29399	17974	26525	58014	*13346	22181	*14326	**	47850	**
55 Contributions or gifts	2837	*14	*636	*462	*6	*406	588	*329	*150	*205	-	40	**
56 Amortization	28817	-	*108	*315	*9874	*2527	7417	*284	*349	*5122	**	2821	**
57 Depreciation	601264	*4802	24830	67116	37223	79257	219328	*58027	42794	*30895	**	36993	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	87921	*437	14252	6753	*2785	5937	22965	*5362	3449	*5953	**	20030	**
60 Pension, prof sh, stock, annuity	57655	*252	-	-	*149	*5710	22805	*746	*10027	*15358	**	2609	**
61 Employee benefit programs	318152	*2360	*11146	*6176	*6965	15780	89581	*41418	72884	*21232	**	50608	**
62 Net loss, noncapital assets	13593	-	-	-	*276	*2403	*152	*447	62	*136	-	10116	**
63 Other deductions	4641603	*137235	412610	348353	232645	649607	1215087	*569259	352174	*234935	**	489698	**
64 Total receipts less total deducts	96784	*18919	-9716	17355	-11128	24983	110464	*-2237	-15491	*14665	**	-51031	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	95019	*18919	-9716	17355	-11128	24983	110336	*-2261	-16820	*14381	**	-51031	**
67 Net income, total	326546	*18919	19794	37663	*18228	28765	136065	*15419	*21050	*17207	**	13435	**
68 Deficit, total	231527	-	29510	20308	*29356	*3782	25729	*17679	*37870	*2826	**	64466	**
69 Net income (less def), Form 1120-A	*-1454	-	*-1433	*-21	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	58615	-	*-11527	*6467	*2596	*-280	*48980	*-1318	*4634	*9063	-	-	-
72 Statutory special deductions, total	42201	-	*7199	*294	*684	*2434	*20836	*21	*7842	2766	**	125	**
73 Net operating loss deduction	39910	-	*7199	*294	*598	*2434	*18797	-	*7822	2766	**	-	-
74 Dividends received deduction	*2291	-	-	-	*86	-	*2039	*21	*20	-	-	125	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	200584	*18919	*2690	*27980	*14875	26331	67257	*15397	*8204	*5496	-	13435	**
77 Income tax before credits, total	60799	*6432	*434	*4958	*3077	6259	23368	*5763	*3693	*2193	**	4621	**
78 Regular tax	56298	*6432	*434	*4958	*3077	5894	21146	*5146	*2739	*1870	-	4602	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4484	-	-	-	-	*366	*2210	*617	*970	321	**	-	-
82 Environmental tax	*32	-	-	-	-	-	*12	-	-	2	**	18	**
83 Foreign tax credit	544	-	-	-	-	-	-	-	-	-	-	544	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2257	-	-	-	*265	*1839	*79	*69	-	-	-	5	**
88 Prior year minumum tax credit	*2583	*816	-	*849	-	*599	*308	-	*11	-	-	-	-
89 Income tax after credits, total	55414	*5616	*434	*4109	*2812	3821	22982	*5694	*3682	*2193	**	4071	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and Warehousing

MINOR INDUSTRY 4200
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	70583	5638	36694	10204	7637	4874	4484	546	307	101	40	38	20
2	Total assets	63602136	-	1075467	1585401	2640836	3390146	9197368	3917970	4667539	3487631	2694601	5772217	25172960
3	Cash	3438692	-	165498	232392	377261	415714	762496	272789	219944	182877	112759	203294	493666
4	Notes and accounts receivable	13180784	-	80771	289786	653076	887315	2353260	994725	1015155	757589	524912	1050245	4573951
5	Less: Allowance for bad debts	257190	-	*61	*561	*2498	3750	25673	15545	13214	13302	50119	27580	104887
6	Inventories	713037	-	*2142	*24668	30349	30635	150623	148295	24018	84170	52201	47347	118589
7	Investments in govt. obligations, Total	225325	-	-	*24	*221	*13535	*16352	*20553	*5357	*11817	35523	14151	107791
8	Tax-exempt securities	144859	-	*72	-	*3807	*8785	*15098	-	*31827	*5977	2987	39940	36366
9	Other current assets	3743730	-	56787	60237	179163	124772	609359	226690	332058	170629	168846	357587	1457602
10	Loans to stockholders	628605	-	134080	45930	84266	84660	148702	29097	19888	*29702	6437	43385	2458
11	Mortgage and real estate loans	197481	-	*12854	*522	*5918	*56446	*51496	*19842	*44397	-	16	4021	1970
12	Other investments	6287357	-	*6317	*36157	52698	124003	455481	222662	245244	246620	180451	475329	4242395
13	Depreciable assets	64263140	-	1991586	2677385	4013735	4647706	10393188	4168532	4384493	3278137	2488592	5069714	21150075
14	Less: Accumulated depreciation	35010799	-	1409263	1888473	2885121	3237233	6357708	2385681	2022595	1521936	1140967	2192447	9969377
15	Depletable assets	74276	-	*10212	*152	*11105	*12823	*3495	*23550	*158	*323	-	11633	825
16	Less: Accumulated depletion	32047	-	*8418	*51	*482	*4587	*1978	*12832	-	*251	-	3368	80
17	Land	2638252	-	*2765	37901	57877	104282	350793	113269	239116	155311	125945	222463	1228531
18	Intangible assets (Amortizable)	2120173	-	30549	37012	47540	82304	221303	79687	31051	55022	95634	286603	1153469
19	Less: Accumulated amortization	502935	-	20257	28124	40609	25049	78960	18305	10543	13605	22963	52812	191705
20	Other assets	1749393	-	19831	60445	52530	67785	130040	30642	121187	58551	114348	222713	871321
21	Total liabilities	63602136	-	1075467	1585401	2640836	3390146	9197368	3917970	4667539	3487631	2694601	5772217	25172960
22	Accounts payable	8726856	-	93583	166911	302352	419263	1145404	556816	445477	314847	246937	530911	4504355
23	Mort, notes, and bonds under 1 yr	4901864	-	220036	226792	388475	465512	1168419	549001	656282	392043	225212	355626	254467
24	Other current liabilities	5489497	-	57317	79928	174393	201214	662459	280546	609226	285820	291909	474518	2372167
25	Loans from stockholders	1855778	-	237954	318508	228845	174467	325024	60138	*25648	*45694	23137	36324	380038
26	Mort, notes, bonds, 1 yr or more	15862595	-	414288	482742	683687	928949	2708990	1118498	1481319	1042409	1020450	1567025	4414238
27	Other liabilities	4449949	-	28228	65437	42082	104091	172327	73877	115704	237335	144402	369424	3097042
28	Net worth	22315596	-	24061	245083	821002	1096650	3014744	1279094	1333884	1169483	742555	2438388	10150652
29	Capital stock	2241756	-	256915	105501	163153	180707	366104	178428	187835	50242	197553	174703	380615
30	Paid-in or capital surplus	5372631	-	193367	55015	163963	147844	236994	143659	251458	147631	296181	780396	2956123
31	Retained earnings, appropriated	*235824	-	-	-	-	-	*34473	-	-	-	-	-	201351
32	Retained earnings, unappropriate	12283715	-	-174734	34473	522450	689883	1643608	275748	247974	599500	132079	1187681	7125052
33	Retained earnings (S Corp)	3310514	-	-209746	84788	98958	172177	855144	748617	679856	402601	128231	349890	-
34	Less: Cost of treasury stock	1128844	-	*41740	*34694	127521	93961	121578	67359	33239	30492	11490	54282	512489
35	Total receipts	136678747	1045620	7757326	6417984	8513497	10010263	23230194	8522333	8360076	6027690	4058076	8557848	44177840
36	Business receipts	133327533	934963	7665026	6360358	8284348	9866309	22826585	8398309	8147117	5680111	3955970	8314568	42893867
37	Interest	426560	6622	3376	4496	11109	15851	26866	7365	12125	10802	13947	53359	260643
38	Interest on govt. obligations, State and local	18703	-0	*265	-	*248	*1320	3418	*1890	*2305	*559	87	2456	6153
39	Rents	895646	*18157	*17618	*819	27356	38704	75416	16618	42606	20909	15784	81039	540618
40	Royalties	31728	-	-	-	-	-	-	-	-	*843	-	4954	25930
41	Net S-T cap gain less net LT loss	5985	-	-	-	*182	*1096	*196	*126	*55	*252	90	647	3343
42	Net L-T cap gain less net ST loss	137337	*18054	*9010	*918	17204	4849	17870	*1996	7852	*8870	7623	10930	32162
43	Net gain, noncapital assets	615031	57012	37685	46186	35509	39990	82614	49253	39075	23276	40688	47921	115821
44	Dividends, domestic corporations	16376	-	*50	*225	*427	*710	3695	*58	*1795	*2467	317	2495	4137
45	Dividends, foreign corporations	8080	-	-	-	-	-	-	-	238	116	-	2058	5668
46	Other receipts	1195769	*10811	24295	4984	137113	41434	193533	46719	106907	279486	23570	37421	289496
47	Total deductions	132296036	959995	7581633	6379785	8291240	9768972	22681201	8382178	8175150	5870219	4018303	8186752	42000609
48	Cost of sales and operations	40942153	209937	1902709	1772857	2862750	3744280	9674070	4006424	2900868	1969031	1015468	2927623	7956138
49	Compensation of officers	2730226	21064	376259	416853	361335	351056	604555	135678	156298	62648	32716	74583	137181
50	Repairs	3155024	33331	388651	278843	239029	222325	447369	167462	132099	92675	100345	135972	916922
51	Bad debts	327554	*1295	*7479	*6410	40434	15945	56823	34712	25929	17482	17274	24721	79050
52	Rent paid on business property	5826372	83981	541320	274416	406184	437870	833020	189139	376585	549805	464438	405659	1263955
53	Taxes paid	6240912	49627	282368	323349	381290	361153	979220	334369	415729	300736	225747	420590	2166735
54	Interest paid	1805400	18660	72154	65498	104077	150999	302171	122516	133587	102895	86429	164631	481784
55	Contributions or gifts	29739	*4	*339	712	1294	1399	3183	879	1029	718	685	2219	17279
56	Amortization	119286	*951	2628	4535	8087	5725	17887	7024	4665	5922	15987	12602	33271
57	Depreciation	6540900	42030	283843	320929	400777	525670	1077231	414527	403146	342608	270985	583306	1875847
58	Depletion	6483	-0	-	-	*206	*1322	*347	*562	-	*1278	561	1833	373
59	Advertising	401112	1701	15586	20795	17600	20260	63587	18024	17850	11317	4895	16970	192528
60	Pension, prof sh, stock, annuity	1382805	*6582	*1701	*10621	8863	24014	109937	53543	36202	25903	16797	43055	1045586
61	Employee benefit programs	3900694	15983	45526	97762	111141	162712	320897	176486	241596	175952	135829	208233	2208576
62	Net loss, noncapital assets	87013	*1316	*10549	*10073	*3325	*7165	3941	*1410	8837	*816	3005	575	36002
63	Other deductions	58800362	473533	3650522	2776132	3344846	3737077	8186963	2719423	3320730	2210433	1627143	3164178	23589382
64	Total receipts less total deducts	4382711	85625	175693	38199	222257	241290	548993	140155	184926	157471	39773	371096	2177231
65	Const taxable inc frm rel frn corps	23961	-	-	-	-	-	-	-	*11393	392	1092	1309	9774
66	Net income (less deficit), total	4387969	85625	175428	38199	222009	239970	545575	138265	194014	157304	40779	369949	2180853
67	Net income, total	5201123	101044	300798	162749	295720	297766	709089	235457	251251	179810	86289	393151	2187997
68	Deficit, total	813153	15420	125370	124550	73712	57796	163514	97192	57237	22507	45510	23202	7144
69	Net income (less def), Form 1120-A	5483	-	4140	*-742	*2085	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-316	*-316	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	997955	34411	150025	52948	97310	109568	244002	90892	88111	53501	6012	71175	-
72	Statutory special deductions, total	464494	*28193	54271	30755	71842	32967	107253	26320	31860	20011	15794	27457	17770
73	Net operating loss deduction	452801	*28193	54236	30598	71554	32531	104454	*26279	30604	18284	15571	25642	14856
74	Dividends received deduction	11693	-	*35	*157	*289	*436	2799	*41	*1256	*1727	223	1815	2915
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	3426065	35890	49632	36225	107397	129285	266217	71921	113974	103382	53362	294519	2164261
77	Income tax before credits, total	1166038	8823	8026	5549	20443	31522	86723	26860	41427	40562	19758	106761	769584
78	Regular tax	1125861	7434	8024	5549	20022	30409	79574	23817	38629	35115	18143	102024	757121
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	36651	*1389	*1	-	*420	*1113	7149	3041	2756	5381	1550	4321	9530
82	Environmental tax	3561	-	-	-	-	-	*-0	*2	*42	101	65	416	2934
83	Foreign tax credit	14455	-	-	-	-	*3	-	-	*2635	67	256	1111	10382
84	U.S. Possessions tax credit	15	-	-	-	-	15	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*14	-	-	-	-	*-0	-	-	-	-	-	13	-
87	General business credit	19961	-	*105	-	*462	*1356	1941	*1022	*2109	*135	425	1200	11205
88	Prior year minumum tax credit	17305	-	-	-	*1132	*324	4042	-	*1379	*870	449	6232	2877
89	Income tax after credits, total	1114289	8823	7920	5549	18849	29824	80740	25838	35304	39489	18628	98204	745120

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: water transportation

MINOR INDUSTRY 4400
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	8220	223	3455	*1262	1377	878	728	135	79	29	24	14	15
2 Total assets	22519804	-	159396	*215493	485649	661009	1523109	853422	1194469	995678	1683357	2302770	12445452
3 Cash	1216412	-	30411	*66373	38866	75428	108557	60049	104885	43328	138881	135662	413971
4 Notes and accounts receivable	2735394	-	*30859	*16725	93424	68879	226304	142257	224152	264564	266378	389729	1012124
5 Less: Allowance for bad debts	77219	-	-	-	*348	*2399	*4209	*2858	*1309	*5069	8734	16899	35394
6 Inventories	470000	-	*13367	*420	*34257	*40451	100687	*5581	18523	*6011	49942	38949	161810
7 Investments in govt. obligations, Total	*41535	-	-	-	-	-	-	-	*6869	*214	25808	1139	7504
8 Tax-exempt securities	*64984	-	-	-	-	-	-	-	*54416	-	10568	-	-
9 Other current assets	952842	-	*8740	*1932	13635	43226	73126	97076	64381	29221	142573	73399	405533
10 Loans to stockholders	79808	-	*1617	*12516	*1328	*6093	*23067	-	*20218	*6314	8656	-	-
11 Mortgage and real estate loans	*117021	-	-	-	-	-	*46687	-	*6828	-	32604	27549	3353
12 Other investments	4452209	-	*14949	*15798	*18173	*48241	*109733	*93760	32549	76319	242161	302960	3497566
13 Depreciable assets	19301839	-	200249	*201378	617060	467148	1488796	733322	1294837	1098492	1520789	1902747	9777020
14 Less: Accumulated depreciation	9164521	-	148485	*115493	333357	213742	800297	324430	728686	563993	843472	766489	4326079
15 Depletable assets	*102610	-	-	-	-	-	-	*7179	-	-	229	-	95202
16 Less: Accumulated depletion	*58634	-	-	-	-	-	-	*2207	-	-	185	-	56242
17 Land	488772	-	*4879	*14595	*661	*63857	104880	*30337	*44299	*6976	73359	11473	133456
18 Intangible assets (Amortizable)	344499	-	*362	*961	*284	*6547	*39316	*13075	17183	*22101	45447	74931	124294
19 Less: Accumulated amortization	134681	-	*121	*224	*79	*2746	*8260	*2646	9379	*5954	39383	31063	34825
20 Other assets	1586933	-	*2568	*512	*1745	60027	14721	*2927	44703	17154	17736	158683	1266158
21 Total liabilities	22519804	-	159396	*215493	485649	661009	1523109	853422	1194469	995678	1683357	2302770	12445452
22 Accounts payable	1509272	-	*10293	*8103	*44175	99178	136014	109154	166729	127541	199529	271393	337163
23 Mort, notes, and bonds under 1 yr	1341460	-	*5663	*10548	*52513	51789	165479	153114	139518	105475	165903	123904	367553
24 Other current liabilities	1771165	-	*4615	*8155	48809	37155	212913	28123	65169	93717	151339	178396	942775
25 Loans from stockholders	978813	-	*56246	*169031	160539	*108121	*221229	*136665	*44800	*25198	56904	80	-0
26 Mort, notes, bonds, 1 yr or more	6701276	-	*10672	*117594	126608	211663	363366	334008	367322	277312	467112	714767	3710850
27 Other liabilities	2850259	-	-	-	*94	*31987	102610	*13825	102508	65989	88728	255127	2189390
28 Net worth	7367560	-	71906	*-97938	52910	121115	321498	78534	308423	300446	553841	759105	4897720
29 Capital stock	845495	-	44594	*66144	41159	14799	101710	92020	30574	64013	60855	27253	302373
30 Paid-in or capital surplus	2648256	-	*54619	*6298	*59461	*53131	215395	*23984	199406	167652	44468	458766	1365076
31 Retained earnings, appropriated	*87692	-	-	-	*8798	-	-	-	-	57673	2808	3476	14937
32 Retained earnings, unappropriate	4180945	-	17773	*50653	9194	*45354	101535	35649	-42788	-1453	361327	257871	3345831
33 Retained earnings (S Corp)	-59096	-	*-35970	*-160543	*-56469	23157	-52961	*-57599	*139187	*12639	97115	32348	-
34 Less: Cost of treasury stock	335732	-	*9110	*60489	*9233	*15325	*44181	*15521	*17956	*78	12732	20609	130497
35 Total receipts	21715597	*327561	578949	*308833	1317505	1166730	1578612	849402	1598962	1305467	1501076	2283529	8898969
36 Business receipts	20129118	*301788	558375	*296793	1313981	1140649	1464162	777206	1509202	1245976	1422540	2035648	8062798
37 Interest	323310	1290	*67	*967	*925	*1772	7615	*6952	5565	5506	14395	23434	254823
38 Interest on govt. obligations, State and local	6155	-	-	-	-	*26	-	*1	*5175	*23	896	-	34
39 Rents	455132	2879	*1181	*1678	-	*5032	*37990	*6699	*39978	*5438	8375	155947	189936
40 Royalties	*5486	-	-	-	-	-	*727	*2839	-	*3	-	17	1901
41 Net S-T cap gain less net LT loss	4764	-	-	-	-	-	-	-	-	-	1351	-	3413
42 Net L-T cap gain less net ST loss	98125	7139	-	-	-	-	*135	*8276	*5339	*9012	30380	2864	34980
43 Net gain, noncapital assets	155477	1811	-	-	-	*1500	*23529	*22907	*15378	*4721	6212	30616	48802
44 Dividends, domestic corporations	9179	31	-	-	*-0	-	*271	-	*17	*1521	3071	351	3917
45 Dividends, foreign corporations	16603	-	-	-	*296	-	-	-	-	264	1360	51	14632
46 Other receipts	512248	*12623	*19327	*9396	*2302	17751	44183	24523	18309	33004	12495	34602	283734
47 Total deductions	21253775	382229	568896	*304794	1333308	1118933	1535925	845571	1585414	1281865	1426943	2204504	8665393
48 Cost of sales and operations	10754276	*214629	*137937	*53963	*337710	421974	661400	*188837	974340	772221	739031	1325215	4927019
49 Compensation of officers	383082	*1178	*45971	*12997	59479	*28690	66967	*15777	27114	20985	28888	17995	57039
50 Repairs	549199	*19337	10581	*9509	49275	46858	67888	39852	26745	22598	36543	52495	167519
51 Bad debts	78375	1890	*1457	*3225	*1640	*4761	4906	*11978	2483	2716	6745	7477	29097
52 Rent paid on business property	615515	*9143	*54939	*4438	36126	36219	34062	*8652	35742	7666	39852	84303	264373
53 Taxes paid	474345	*3499	21036	*18131	43944	25641	48575	44504	32414	31544	41778	40127	123153
54 Interest paid	697932	*11117	*2883	*7475	13583	26131	44980	24730	39510	33801	43194	75508	375018
55 Contributions or gifts	12112	*166	*239	*3	*183	*89	*253	*33	*288	*868	828	627	8535
56 Amortization	48358	312	*24	-	*359	*321	*394	*665	*2055	7613	8598	7660	20357
57 Depreciation	1088473	*12599	12848	*11386	34990	40496	77209	43148	72878	79840	82999	135058	485021
58 Depletion	*7097	-	-	-	-	-	*109	*1105	-	-	10	3	5871
59 Advertising	93852	*6482	4056	*432	4376	9982	15383	*2115	13705	4323	4134	2483	26381
60 Pension, prof sh, stock, annuity	96411	-	-	*857	*519	*103	*7683	*1387	2546	11802	9583	6405	55527
61 Employee benefit programs	404299	2491	*1325	*361	*4452	*8781	12625	*4549	13204	*15519	30951	52689	257353
62 Net loss, noncapital assets	13912	*5789	*554	-	-	-	*234	-	*1939	*95	278	859	4164
63 Other deductions	5936537	*93596	275046	*182016	746674	468887	493258	458239	340451	270274	353530	395600	1858965
64 Total receipts less total deducts	461821	*-54668	10053	*4039	-15803	47798	42687	3831	13548	23602	74133	79026	233576
65 Const taxable inc frm rel frn corps	53975	-	-	-	-	-	-	-	-	*859	2233	2523	48360
66 Net income (less deficit), total	509641	*-54668	10053	*4039	-15803	47771	42687	3830	8373	24439	75470	81548	281902
67 Net income, total	930884	*13176	*28689	*15344	*19771	68270	94123	*42745	65720	*61591	102323	100045	319087
68 Deficit, total	421243	*67844	*18637	*11305	*35574	*20499	51436	*38915	57347	*37152	26853	18497	37185
69 Net income (less def), Form 1120-A	*1399	-	*1484	*-85	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-50709	*-50709	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	7460	*-14521	*85	*-194	*-20809	42909	6802	*-21997	*19027	*8638	-17650	5170	-
72 Statutory special deductions, total	178560	*9146	*2106	*64	*7322	-	*5525	*27021	*20179	*24408	24587	21862	36340
73 Net operating loss deduction	166144	*9121	*2106	*64	*7085	-	*5335	*27021	*20166	23195	21252	21581	29219
74 Dividends received deduction	11371	25	-	-	*237	-	*190	-	*14	*1213	2290	281	7122
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	587806	*4055	*13031	*4884	*9801	*12914	52602	*15724	*12613	*29078	77305	73053	282747
77 Income tax before credits, total	215654	*323	*1955	*732	*1525	*2818	16791	*8993	*4674	*11020	27388	27184	112252
78 Regular tax	193774	*225	*1955	*732	*1525	*2818	16726	*5226	*4318	*9919	26385	25166	98779
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	20985	99	-	-	-	-	*60	*3751	*344	*1048	894	1902	12888
82 Environmental tax	894	-	-	-	-	-	*4	*16	*12	*53	108	116	585
83 Foreign tax credit	18657	-	-	-	-	-	*190	-	-	-	1399	1002	16067
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*8744	-	-	-	*286	-	*1048	*5	-	*160	102	-	7144
88 Prior year minumum tax credit	*2694	-	-	-	-	-	-	*4	*364	*75	773	1315	162
89 Income tax after credits, total	185559	*323	*1955	*732	*1239	*2818	15553	*8984	*4309	*10785	25114	24867	88879

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

MINOR INDUSTRY 4500
RETURNS WITH AND WITHOUT NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	8723	504	4515	*884	1231	565	749	139	58	27	11	18	21
2	Total assets	93849960	-	113049	*144501	428691	427265	1541133	975170	980066	999984	759046	2826578	84654475
3	Cash	5523752	-	21460	*4807	100888	25249	64421	43397	55417	113596	70762	205222	4818533
4	Notes and accounts receivable	9564558	-	*10157	*29692	54238	*45994	117760	245274	211179	205096	144045	311631	8189492
5	Less: Allowance for bad debts	367657	-	-	-	*540	-	*918	*1757	*9881	10137	4098	14930	325397
6	Inventories	2636898	-	*1886	-	*35688	*4576	188727	*94271	*56737	*97998	96854	98574	1961586
7	Investments in govt. obligations, Total	*1003653	-	-	-	-	*2456	-	-	-	-	-	-	1001197
8	Tax-exempt securities	*27300	-	-	-	-	*18862	-	-	-	-	8438	-	-
9	Other current assets	5106658	-	*6685	-	*31260	*65888	56467	16186	64750	42920	21254	137980	4663269
10	Loans to stockholders	28552	-	-	-	*889	*619	*1575	*5855	*1701	*11852	318	5742	-
11	Mortgage and real estate loans	*21228	-	-	-	-	-	*13503	*605	-	-	-	6665	455
12	Other investments	3770622	-	-	*49666	*38828	*32677	*10763	*16966	*2747	*29352	92438	246791	3250394
13	Depreciable assets	81444462	-	249655	*102509	480351	398455	1652390	888893	874175	698605	452384	2273917	73373129
14	Less: Accumulated depreciation	29087347	-	*177759	*40908	335892	173889	603377	423055	331169	268896	174401	768289	25789711
15	Depletable assets	128956	-	-	-	-	-	-	-	-	-	10011	-	118945
16	Less: Accumulated depletion	42832	-	-	-	-	-	-	-	-	-	-	-	42832
17	Land	193109	-	-	-	*20563	*3187	*182	*522	*11544	*14458	1249	2331	139072
18	Intangible assets (Amortizable)	4490720	-	*1327	-	*3873	*3734	28296	*7587	*1339	*48129	55762	135369	4205304
19	Less: Accumulated amortization	524251	-	*341	-	*3724	*2171	15263	*1853	*49	*10430	27934	10118	452367
20	Other assets	9931578	-	*-21	*-1264	2270	*1629	26607	82278	41576	27441	11963	195693	9543407
21	Total liabilities	93849960	-	113049	*144501	428691	427265	1541133	975170	980066	999984	759046	2826578	84654475
22	Accounts payable	7589435	-	*1142	-	49756	*23489	104087	221011	99798	299697	111994	287475	6390985
23	Mort, notes, and bonds under 1 yr	4290808	-	*12183	-	*31771	*22564	93111	94579	198866	*147979	62604	163741	3463410
24	Other current liabilities	19913995	-	*843	*757	23440	*15738	66627	132667	210086	175481	86455	1516083	17685818
25	Loans from stockholders	1268698	-	270657	*101431	*252166	*115640	458993	*15658	*1504	*31961	1312	2810	16567
26	Mort, notes, bonds, 1 yr or more	34016181	-	*19650	-	*24979	*71699	479233	220990	318977	422080	204713	1572912	30680948
27	Other liabilities	16355286	-	*358	*362	*31643	*3690	*90824	*24501	11666	*145894	28303	480798	15537247
28	Net worth	10415556	-	-191784	*41952	14936	174445	248258	265764	139169	-223109	263665	-1197241	10879501
29	Capital stock	5125641	-	20078	*24949	33591	96877	291669	123527	111648	17454	6988	280997	4117864
30	Paid-in or capital surplus	15608617	-	*134565	*64199	*228420	*551044	688299	471088	*297502	197756	186119	801163	11988462
31	Retained earnings, appropriated	1417346	-	-	-	-	-	-	-	-	-	-	-	1417346
32	Retained earnings, unappropriate	-9428012	-	*-44197	*11514	*42392	*-127170	-164423	*49232	-305902	-409618	27342	-2358896	-6148287
33	Retained earnings (S Corp)	-1738993	-	*-302211	*-58641	*-284818	*-346306	-554019	-375251	*40261	*-22037	43737	120292	-
34	Less: Cost of treasury stock	569045	-	*19	*68	*4649	-	*13269	*2833	*4340	*6664	521	40797	495884
35	Total receipts	101716131	247680	278970	*29665	844955	353675	1217190	1514829	1794039	2038585	860371	3221996	89314176
36	Business receipts	98544695	*224020	231321	*29665	820403	340673	1145777	1496504	1773630	2001434	839861	3007141	86634268
37	Interest	899157	*1497	*504	*-0	*1195	*5216	1940	*194	940	2304	2666	40871	841827
38	Interest on govt. obligations, State and local	*3456	-	-	-	-	*564	-	-	-	-	207	393	2293
39	Rents	540868	556	-	-	*16588	-	*11390	-	*421	*1732	2004	43306	464873
40	Royalties	12980	-	-	-	-	-	-	-	-	-	123	-	12858
41	Net S-T cap gain less net LT loss	*31663	-	-	-	*88	-	-	-	-	-	70	221	31283
42	Net L-T cap gain less net ST loss	159700	*3372	*1272	-	-	-	-	-	*658	*3	189	3803	150403
43	Net gain, noncapital assets	576409	*16367	*43308	-	*2650	-	*24248	*55853	*7747	*6603	7283	19029	393320
44	Dividends, domestic corporations	4807	-	-	-	*67	-	*54	-	*7	-	3	20	4656
45	Dividends, foreign corporations	37623	-	-	-	-	-	-	-	-	-	-	-	37623
46	Other receipts	904772	*1868	*2565	-	*3964	*7223	33781	-37723	10637	26509	7965	107212	740772
47	Total deductions	104220092	319405	262891	*64286	848907	397125	1418983	1560359	1830018	1997731	874431	3394500	91251455
48	Cost of sales and operations	35748459	*129831	*33433	*151	387453	*133272	672652	1089490	1180567	1159787	243858	1309279	29408686
49	Compensation of officers	325264	*299	*17566	*5021	*28210	*5107	23820	19767	24077	13250	11072	30440	146635
50	Repairs	3288759	*10424	8791	*3894	18992	*27145	47794	10098	15605	34337	52558	137275	2921848
51	Bad debts	378312	*28	-	*286	*3924	*606	*8754	6579	7971	*15036	9426	10996	314706
52	Rent paid on business property	8788569	*1270	*28492	*1406	65471	*8036	31991	34527	38092	67723	87138	254777	8169646
53	Taxes paid	2610128	*1865	9099	*601	18406	12861	27935	28177	25821	36523	20045	74538	2354256
54	Interest paid	3215654	*8529	*8509	-	7942	*9648	38951	15725	28340	29746	20670	101698	2945896
55	Contributions or gifts	6607	-	*20	-	*162	*2	*102	*104	*18	*37	42	222	5898
56	Amortization	307485	*22	*118	-	*167	*28	5714	*1250	*150	*2606	5809	36788	254835
57	Depreciation	7515034	26265	22527	*14294	37114	*47425	174164	50981	64090	53042	43421	224887	6756824
58	Depletion	77415	-	-	-	-	-	-	-	-	-	-	-	77415
59	Advertising	1162053	*8008	*781	*85	1121	*896	16829	5335	7516	18220	2155	26221	1074887
60	Pension, prof sh, stock, annuity	1657499	14	-	-	*4185	*918	*2713	*2173	*2774	*7443	1981	16285	1619014
61	Employee benefit programs	2951393	19	*3794	-	*5880	*3383	13164	*12836	25775	23233	15006	61789	2786514
62	Net loss, noncapital assets	156683	-	*795	-	*38	*270	*14920	*19	*6418	*1619	204	20411	111988
63	Other deductions	36030778	132833	128965	*38548	269843	147528	339480	283300	402806	535129	361047	1088892	32302405
64	Total receipts less total deducts	-2503961	-71725	16079	*-34621	-3952	-43449	-201793	-45530	-35980	40854	-14060	-172505	-1937279
65	Const taxable inc frm rel frn corps	20399	-	-	-	-	-	-	-	-	-	-	-	20399
66	Net income (less deficit), total	-2487018	-71725	16079	*-34621	-3952	-44013	-201793	-45530	-35980	40854	-14268	-172897	-1919172
67	Net income, total	1202963	*15616	*40857	-	*39415	*15926	*34547	*38449	*36457	*47771	9452	77658	846814
68	Deficit, total	3689981	87341	24778	*34621	*43368	*59939	236340	*83979	72437	*6917	23720	250555	2765987
69	Net income (less def), Form 1120-A	*-2137	-	*-2137	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-55343	-55343	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	-196475	*-18498	*9597	*-28982	*-12492	*-10108	-116684	*-49496	*9327	*-1151	735	21276	-
72	Statutory special deductions, total	208486	-	-	-	*13272	*4715	*416	*5626	*5	*29717	2	24304	130428
73	Net operating loss deduction	178798	-	-	-	*13225	*4715	*373	*5626	-	*29717	-0	24290	100852
74	Dividends received deduction	29687	-	-	-	*47	-	*43	-	*5	-	2	14	29576
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	846857	*4206	*9906	-	*1304	*1711	*1208	*14062	*15718	*15777	8716	32078	742171
77	Income tax before credits, total	390806	*631	*3287	-	*196	*257	*214	*4793	*5522	*5887	3143	17908	348968
78	Regular tax	293605	*631	*3287	-	*196	*257	*214	*4640	*5310	*5364	2964	11007	259735
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	95119	-	-	-	-	-	-	*147	*209	*497	173	6819	87273
82	Environmental tax	2082	-	-	-	-	-	-	*6	*2	*26	6	82	1959
83	Foreign tax credit	*1674	-	-	-	-	-	-	*832	-	-	-	403	440
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	4107	*330	-	-	*40	-	-	-	*27	30	-	413	3267
88	Prior year minumum tax credit	37476	-	-	-	-	-	-	-	-	362	-	764	36350
89	Income tax after credits, total	347549	*301	*3287	-	*155	*257	*214	*3962	*5495	*5495	3143	16328	308912

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

MINOR INDUSTRY 4600 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	91	-	-	-	-	-	*40	*17	*15	*9	6	4	**
2 Total assets	2652033	-	-	-	-	-	*104149	*98195	*254661	*335257	419051	1440720	**
3 Cash	68195	-	-	-	-	-	*5033	*8413	*9867	*20046	23325	1510	**
4 Notes and accounts receivable	243638	-	-	-	-	-	*21329	*9561	*26574	*43417	28053	114705	**
5 Less: Allowance for bad debts	54	-	-	-	-	-	-	-	-	-	54	-	-
6 Inventories	26195	-	-	-	-	-	*4424	*3227	*1939	*4234	4142	8229	**
7 Investments in govt. obligations, Total	*3098	-	-	-	-	-	*2597	-	-	-	-	501	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	241472	-	-	-	-	-	*64	*958	*13661	*8741	30475	187575	**
10 Loans to stockholders	16539	-	-	-	-	-	-	-	-	-	16539	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	156941	-	-	-	-	-	*15848	*2695	*964	*96340	14245	26849	**
13 Depreciable assets	3953777	-	-	-	-	-	*165884	*238697	*625760	*447893	388350	2087193	**
14 Less: Accumulated depreciation	2211036	-	-	-	-	-	*113253	*163114	*439396	*299095	156940	1039237	**
15 Depletable assets	*59429	-	-	-	-	-	-	-	-	*3021	53106	3302	-
16 Less: Accumulated depletion	*5760	-	-	-	-	-	-	-	-	*1512	4248	-	-
17 Land	12552	-	-	-	-	-	*422	*106	*1229	2172	620	8003	**
18 Intangible assets (Amortizable)	*35775	-	-	-	-	-	-	-	-	*20394	15381	-	-
19 Less: Accumulated amortization	*15159	-	-	-	-	-	-	-	-	*13833	1325	-	-
20 Other assets	66429	-	-	-	-	-	*1800	*-2346	*14063	*3440	7382	42090	**
21 Total liabilities	2652033	-	-	-	-	-	*104149	*98195	*254661	*335257	419051	1440720	**
22 Accounts payable	172202	-	-	-	-	-	*11724	*14731	*22157	*35668	49056	38866	**
23 Mort, notes, and bonds under 1 yr	227601	-	-	-	-	-	-	*5506	*3335	*15988	64815	137958	**
24 Other current liabilities	126833	-	-	-	-	-	*6065	*9965	*20816	*10612	37560	41816	**
25 Loans from stockholders	880	-	-	-	-	-	-	-	-	-	880	-	-
26 Mort, notes, bonds, 1 yr or more	915674	-	-	-	-	-	-	*16997	*32019	*110254	95376	661027	**
27 Other liabilities	646687	-	-	-	-	-	*-1596	*20155	*44207	*65856	49036	469030	**
28 Net worth	562155	-	-	-	-	-	*87956	*30842	*132127	*96879	122328	92022	**
29 Capital stock	169396	-	-	-	-	-	*23407	*12249	*35042	*23634	6267	68797	**
30 Paid-in or capital surplus	167763	-	-	-	-	-	*73722	-	*7407	*2652	66355	17626	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	227377	-	-	-	-	-	*-9173	*18593	*92059	*70593	49707	5598	**
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*2382	-	-	-	-	-	-	-	*2380	-	2	-	-
35 Total receipts	2234015	-	-	-	-	-	*71377	*98125	*260417	*731577	199378	873141	**
36 Business receipts	2069795	-	-	-	-	-	*53328	*87849	*254629	*714550	160566	798874	**
37 Interest	33680	-	-	-	-	-	*198	*1218	*1915	*1100	9114	20136	**
38 Interest on govt. obligations, State and local	90	-	-	-	-	-	-	-	-	-	-	90	**
39 Rents	10905	-	-	-	-	-	-	*62	*2788	223	5	7826	**
40 Royalties	*185	-	-	-	-	-	-	-	-	*185	-	-	-
41 Net S-T cap gain less net LT loss	27	-	-	-	-	-	-	-	-	-	-	27	**
42 Net L-T cap gain less net ST loss	*18627	-	-	-	-	-	*17277	-	-	*175	900	276	**
43 Net gain, noncapital assets	1901	-	-	-	-	-	-	*3	*178	*233	1218	269	**
44 Dividends, domestic corporations	27	-	-	-	-	-	-	-	-	-	-	27	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	98777	-	-	-	-	-	*574	*8992	*908	*15112	27576	45615	**
47 Total deductions	1565406	-	-	-	-	-	*52433	*62337	*157613	*646380	151338	495305	**
48 Cost of sales and operations	931718	-	-	-	-	-	*12676	*5113	*60485	*573842	90928	188674	**
49 Compensation of officers	*5318	-	-	-	-	-	-	-	395	*1713	953	2258	**
50 Repairs	101298	-	-	-	-	-	*2791	*9584	*11659	*5372	3966	67928	**
51 Bad debts	*59	-	-	-	-	-	*-0	-	-	-	59	-	-
52 Rent paid on business property	10053	-	-	-	-	-	*62	*2311	*2528	*1245	1200	2707	**
53 Taxes paid	102754	-	-	-	-	-	*4753	*4991	*18634	*10715	10412	53249	**
54 Interest paid	80334	-	-	-	-	-	*197	*158	*1662	*15800	9599	52917	**
55 Contributions or gifts	485	-	-	-	-	-	-	*23	*59	*56	-0	347	**
56 Amortization	2858	-	-	-	-	-	-	*2	*225	*684	1742	204	**
57 Depreciation	77553	-	-	-	-	-	*923	*2234	*8182	*8021	13994	44199	**
58 Depletion	*4663	-	-	-	-	-	*482	-	-	*1846	2335	-	-
59 Advertising	*18	-	-	-	-	-	-	*12	-	*2	4	-	-
60 Pension, prof sh, stock, annuity	4455	-	-	-	-	-	-	-	181	*515	481	3277	**
61 Employee benefit programs	14754	-	-	-	-	-	-	-	*2319	*1624	926	9887	**
62 Net loss, noncapital assets	*256	-	-	-	-	-	*67	*110	-	4	2	73	**
63 Other deductions	228830	-	-	-	-	-	*30482	*37799	*51285	*24941	14738	69585	**
64 Total receipts less total deducts	668609	-	-	-	-	-	*18944	*35788	*102804	*85197	48041	377836	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	668519	-	-	-	-	-	*18944	*35788	*102804	*85197	48041	377746	**
67 Net income, total	687802	-	-	-	-	-	*37516	*35788	*102804	*85197	48751	377746	**
68 Deficit, total	*19283	-	-	-	-	-	*18572	-	-	-	710	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	*38617	-	-	-	-	-	-	-	*9134	-	29111	372	**
73 Net operating loss deduction	*38598	-	-	-	-	-	-	-	*9134	-	29111	353	**
74 Dividends received deduction	19	-	-	-	-	-	-	-	-	-	-	19	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	649185	-	-	-	-	-	*37516	*35788	*93670	*85197	19640	377374	**
77 Income tax before credits, total	226857	-	-	-	-	-	*13215	*12175	*32110	*29497	7333	132527	**
78 Regular tax	225110	-	-	-	-	-	*12756	*12168	*31900	*29413	6793	132081	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1047	-	-	-	-	-	*442	-	*118	-	487	-	-
82 Environmental tax	701	-	-	-	-	-	*17	*7	*92	*84	54	446	**
83 Foreign tax credit	*8748	-	-	-	-	-	*7472	-	-	-	-	1276	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	218109	-	-	-	-	-	*5743	*12175	*32110	*29497	7333	131251	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	40043	3396	24505	5121	2705	1853	1982	232	151	55	18	14	11
2 Total assets	29095564	-	866823	792085	901585	1282308	3914909	1629513	2306741	1801077	1222467	2023218	12354839
3 Cash	2534003	-	242631	179641	240586	205128	434672	262084	243927	152231	119789	57775	395540
4 Notes and accounts receivable	5765144	-	156840	197423	233077	459234	1143909	564470	844756	453398	378418	625477	708142
5 Less: Allowance for bad debts	96633	-	-	*110	*3734	*5019	8556	5053	25222	10365	7415	10746	20414
6 Inventories	290856	-	*2272	*3700	*20439	*3153	75346	*25442	27215	*8206	46511	4207	74364
7 Investments in govt. obligations, Total	71465	-	-	-	*3430	*2375	*21852	-	*16304	*21179	5543	-	782
8 Tax-exempt securities	*53317	-	-	-	-	*3190	*5307	-	*13314	-	31204	-	300
9 Other current assets	2214383	-	50004	48350	47549	58353	325711	105362	179535	126588	86424	385062	801446
10 Loans to stockholders	459766	-	37496	103346	34278	33377	202891	*16939	*7683	*4240	6236	11415	1866
11 Mortgage and real estate loans	*386280	-	*2932	*8408	-	*5765	-	-	*264	*525	-	-	368386
12 Other investments	4728854	-	*40010	*37436	*15290	*39445	180341	135342	168933	153285	201022	338578	3419173
13 Depreciable assets	21873125	-	753907	513460	784509	1053290	2524186	967884	1059839	1171040	650402	823376	11571231
14 Less: Accumulated depreciation	11098345	-	525713	346991	564467	627276	1278351	522603	556157	409097	321269	335266	5611155
15 Depletable assets	*43669	-	-	-	*818	*4490	-	-	*13198	-	-	-	25163
16 Less: Accumulated depletion	*12767	-	-	-	*79	-	-	-	*5981	-	-	-	6707
17 Land	398629	-	*26866	*10007	*13008	*26804	28610	*17389	85320	28818	15188	77010	69607
18 Intangible assets (Amortizable)	1155481	-	43369	*13110	28173	68783	189342	*22112	148580	34667	19931	37327	550090
19 Less: Accumulated amortization	436287	-	29998	*7018	*18640	43318	68171	*4170	34463	13784	4122	8995	203608
20 Other assets	764626	-	66207	31323	67348	-5465	137820	44314	119697	80147	-5395	17998	210634
21 Total liabilities	29095564	-	866823	792085	901585	1282308	3914909	1629513	2306741	1801077	1222467	2023218	12354839
22 Accounts payable	4705518	-	159165	136117	245312	339901	1124423	370872	545249	420004	341134	488213	535126
23 Mort, notes, and bonds under 1 yr	3964591	-	82088	23122	105161	64219	357192	129004	263067	180703	160044	361300	2238691
24 Other current liabilities	3350062	-	97653	92497	80838	109504	559440	250104	313053	211299	152033	566437	917204
25 Loans from stockholders	1953619	-	423451	*79590	136794	72474	360444	*6409	*27951	*43257	-	132349	670900
26 Mort, notes, bonds, 1 yr or more	6471730	-	170861	142285	111089	331014	665554	219423	591037	498452	120957	196926	3424132
27 Other liabilities	1607935	-	9271	*26247	*30015	*21750	114811	124458	93781	109213	22668	71429	984290
28 Net worth	7042110	-	-75667	292224	192377	343447	733045	529242	472604	338149	425631	206564	3584495
29 Capital stock	1596941	-	223707	102204	29109	128446	146632	14317	162558	133518	375535	108174	172740
30 Paid-in or capital surplus	4252233	-	299853	53466	167901	*64032	379964	233647	270132	118107	65547	266270	2333314
31 Retained earnings, appropriated	*19517	-	-	-	-	-	*7350	-	*12161	*6	-	-	-
32 Retained earnings, unappropriate	2068670	-	-304642	224210	135967	245275	351195	133124	-9658	104554	198008	-135658	1126296
33 Retained earnings (S Corp)	-85467	-	-264848	*-7649	-76716	-65525	-39481	160920	*63299	*749	98433	45353	-
34 Less: Cost of treasury stock	809784	-	*29737	*80007	*63884	*28782	112614	*12766	*25888	*18785	311891	77575	47856
35 Total receipts	62974402	437119	13604198	3701997	3740281	4611036	11462204	4375150	7352968	2729245	2075978	2721595	6162632
36 Business receipts	60594215	365797	13344448	3655490	3723548	4437933	11271081	4317051	7213916	2489931	1972011	2621615	5181394
37 Interest	318092	*1092	2353	2382	6241	5353	12772	11865	10061	11196	23428	16408	214942
38 Interest on govt. obligations, State and local	5302	-	-	-	-	*54	*544	*16	*1252	*169	2472	736	58
39 Rents	641526	*8076	*6200	-	*1949	*1625	22701	*7913	27249	*8580	13690	17600	525944
40 Royalties	*966	-	-	-	*110	-	-	-	-	-	-	-	856
41 Net S-T cap gain less net LT loss	1505	-	-	-	-	*520	*107	*269	*66	-	-	543	-0
42 Net L-T cap gain less net ST loss	26479	*43	*282	*4902	*464	*290	*1460	*317	8808	*229	724	8736	224
43 Net gain, noncapital assets	113104	144	*2145	*3828	*300	*2640	21083	*13447	4314	*13229	6185	1887	43902
44 Dividends, domestic corporations	41154	*8	-	*748	*180	*543	*1143	*4789	*1675	*5848	168	1235	24817
45 Dividends, foreign corporations	*17149	-	-	-	-	-	-	-	*987	-	20	10980	5161
46 Other receipts	1214909	61959	248770	34647	7490	162077	131312	19483	84639	200063	57279	41854	165335
47 Total deductions	62435806	454299	13674704	3639160	3728347	4552187	11407789	4267108	7275754	2692496	2030049	2650017	6063896
48 Cost of sales and operations	39341825	213367	10146978	1827381	2267282	2584238	7839672	2835282	4922603	1517627	1142017	1699963	2345414
49 Compensation of officers	1633315	*6423	392401	231286	154110	248737	324943	93271	63762	35436	36467	17978	28502
50 Repairs	800870	14236	48015	54224	24220	51016	119142	15482	24087	17375	16410	18126	398536
51 Bad debts	140491	*2116	8870	*3591	9074	*7846	20071	4986	10559	26131	5825	9444	31977
52 Rent paid on business property	1594976	27815	240453	145219	88908	99683	155156	60491	134813	106153	60758	64857	410671
53 Taxes paid	1236976	8766	162353	84475	69983	146972	241739	90295	98259	74441	42948	60786	155959
54 Interest paid	897397	*3521	33136	15195	27878	34004	89504	15579	62433	35359	25870	35578	519339
55 Contributions or gifts	12551	*1	2682	*796	*302	1072	1775	*457	1841	887	59	585	2093
56 Amortization	133786	*1803	19797	*3126	*5059	14523	11237	*792	23443	3927	915	2150	47014
57 Depreciation	2033719	10385	92446	64594	61426	113000	269778	74658	94068	113266	59450	61258	1019389
58 Depletion	*1406	-	-	-	*59	-	-	-	*17	-	-	-	1330
59 Advertising	338940	3107	89580	27670	43408	18060	38615	19291	23186	14604	15710	29876	15833
60 Pension, prof sh, stock, annuity	126733	*588	*4683	*478	*6830	*8217	25634	24229	10762	5649	4302	9864	25496
61 Employee benefit programs	492485	*9753	44090	28796	15571	31888	83951	42227	57011	40459	22649	40959	75132
62 Net loss, noncapital assets	20432	*842	*2864	*2012	*976	*1285	*2602	428	261	*7705	185	263	1009
63 Other deductions	13629903	151575	2386354	1150319	953261	1191646	2183969	989638	1748649	693477	596483	598330	986202
64 Total receipts less total deducts	538596	-17180	-70506	62837	11935	58848	54415	108042	77214	36749	45929	71577	98736
65 Const taxable inc frm rel frn corps	14588	-	-	-	-	-	-	-	*1687	*248	-	7510	5143
66 Net income (less deficit), total	547882	-17180	-70506	62837	11935	58794	53871	108026	77648	36828	43457	78352	103821
67 Net income, total	1279642	*28308	139516	100901	75865	106921	205514	125169	114906	84535	61111	93957	142938
68 Deficit, total	731760	45488	210022	38064	63931	48127	151644	*17143	37258	47707	17653	15605	39117
69 Net income (less def), Form 1120-A	-5906	*-174	-5033	-	*-699	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2217	*-2217	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	214455	*-19799	32721	*32838	8979	30550	-347	68560	*38525	*-5238	28644	-978	-
72 Statutory special deductions, total	153628	*8267	14916	15539	*10572	9370	20232	*4551	13803	*14453	1872	10094	29958
73 Net operating loss deduction	122445	*8262	14916	15016	*10495	*8990	19432	*1199	*12630	*10360	1754	9229	10162
74 Dividends received deduction	31184	*5	-	*524	*78	*380	*800	*3352	*1173	*4093	118	865	19796
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	606281	*3409	14499	37102	11842	33234	109678	42400	61618	65759	29559	83863	113319
77 Income tax before credits, total	219738	*546	2255	5708	1805	7226	33707	14036	22757	23293	10681	29793	67931
78 Regular tax	186554	*546	2255	5708	1776	7123	33196	14035	20770	22574	10150	29021	39400
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	32565	-	-	-	*29	*97	512	-	*1980	*657	502	673	28116
82 Environmental tax	599	-	-	-	-	-	-	*1	*7	*63	29	99	400
83 Foreign tax credit	*6889	-	-	-	-	-	-	-	-	*223	-	3683	2982
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5365	-	-	*43	-	-	*123	*23	*450	*3	11	1065	3646
88 Prior year minumum tax credit	9042	-	-	-	-	*628	*815	*971	*681	*1329	1047	309	3262
89 Income tax after credits, total	198441	*546	2255	5664	1805	6598	32769	13042	21626	21738	9622	24736	58041

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 31
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	18314	1980	7653	1760	1679	1952	1939	568	383	142	97	75	87
2	Total assets	626623250	-	164401	287678	598298	1451576	4293649	3927859	6118434	4956592	6719238	11329562	586775963
3	Cash	11498945	-	37370	19459	68429	185329	497046	390546	563870	323004	539685	812350	8061857
4	Notes and accounts receivable	107880246	-	31623	31581	107289	344077	658428	425445	659774	576883	908637	1541156	102595352
5	Less: Allowance for bad debts	3061655	-	*375	-	*7257	6081	35566	18593	28518	19582	49564	99644	2796474
6	Inventories	5612891	-	*10994	*6063	*33114	49467	117675	65512	101733	78873	82361	47561	5019540
7	Investments in govt. obligations, Total	3417411	-	-	-	-	-	*88422	65983	112539	82433	54444	99032	2914558
8	Tax-exempt securities	2077284	-	-	-	-	-	*33621	*22920	*36318	*3082	35978	-	1945365
9	Other current assets	27946709	-	*9750	*1341	26383	100221	208767	264180	308828	270389	291789	541381	25923680
10	Loans to stockholders	447772	-	*23983	*10193	*14951	45685	42464	46470	41192	*29694	12898	58333	121908
11	Mortgage and real estate loans	99894	-	-	-	-	-	*6549	*208	*7055	*1187	590	148	84158
12	Other investments	169963294	-	*118	*7433	*16143	90551	443148	420844	864202	555829	598825	710934	166255266
13	Depreciable assets	400742394	-	292093	244917	626070	1010512	3076512	2844459	4668736	3476549	4119090	5841227	374542230
14	Less: Accumulated depreciation	176427920	-	243346	98855	417753	579994	1624956	1283769	2141799	1559085	1932211	2571843	163974308
15	Depletable assets	9728	-	-	-	-	-	-	-	14	4	-	-	9710
16	Less: Accumulated depletion	508	-	-	-	-	-	-	-	-	4	-	-	504
17	Land	3886931	-	*1952	*1430	*19345	49031	48079	36202	48214	49730	82233	102393	3448323
18	Intangible assets (Amortizable)	61074826	-	*2672	*24165	52519	223491	756107	664255	905893	1252573	2314883	4648739	50229528
19	Less: Accumulated amortization	10970784	-	*1646	*10559	10922	133498	226598	179299	329690	451109	667607	1136850	7823005
20	Other assets	22425794	-	*-786	*50511	69987	72785	203952	162496	300073	286144	327206	734646	20218779
21	Total liabilities	626623250	-	164401	287678	598298	1451576	4293649	3927859	6118434	4956592	6719238	11329562	586775963
22	Accounts payable	28718108	-	26146	32558	142930	208385	396831	268084	394493	266352	419646	854507	25708177
23	Mort, notes, and bonds under 1 yr	85338675	-	*8414	*38786	*39669	170557	203377	221702	437822	307717	791087	663038	82456506
24	Other current liabilities	45145819	-	40770	128835	64728	171244	430479	418760	455341	264749	778560	848717	41543636
25	Loans from stockholders	4701283	-	151493	*31236	127391	550494	595799	773294	184826	98594	40182	312388	1835585
26	Mort, notes, bonds, 1 yr or more	152436139	-	*53687	*157262	234323	395818	2040744	1606347	2867963	2677025	3568844	6104246	132729881
27	Other liabilities	84577184	-	*106128	*-0	*39041	75825	305941	278656	403950	477694	809675	1094599	80985674
28	Net worth	225706042	-	-222237	-101000	-49784	-120748	320477	361016	1374040	864460	311244	1452068	221516505
29	Capital stock	39818184	-	55959	48996	86596	171227	724125	373204	303318	400623	399347	631065	36623724
30	Paid-in or capital surplus	162268467	-	730220	*27065	109684	320461	1120239	549018	1206547	1260043	1230007	2763226	152951957
31	Retained earnings, appropriated	7293327	-	-	-	-	*11968	*68563	*17791	*134480	-	17691	3558	7039277
32	Retained earnings, unappropriate	28807368	-	-783330	-19085	-30995	-341045	-727784	-258456	-249205	-636449	-1194576	-1920736	34969028
33	Retained earnings (S Corp)	-1643031	-	-224947	*-157967	-214952	-230849	-762613	-255360	79914	-86677	-42709	111408	141722
34	Less: Cost of treasury stock	10838272	-	*138	*9	*116	52508	102054	65180	101015	73080	98515	136454	10209203
35	Total receipts	291889491	1163122	1117899	512199	1055242	2986995	4398284	2911199	3312440	3043498	4234793	5940591	261213230
36	Business receipts	267591094	884181	1116594	525453	1043585	2888272	4136844	2681171	3175213	2763137	3778427	5498927	239099289
37	Interest	6552945	10060	*190	*721	1954	3757	22940	14923	30831	87417	63710	178706	6137737
38	Interest on govt. obligations, State and local	141876	*177	-	-	-	*41	3302	*2865	3482	*1348	4083	873	125705
39	Rents	4988020	*1113	-	-	*2806	*1715	*2501	6088	7889	6615	13915	13201	4932177
40	Royalties	394807	-	-	-	-	-	-	*544	*9589	*639	4473	4765	374796
41	Net S-T cap gain less net LT loss	81751	-	-	*232	-	-	*422	*271	3024	*28291	763	973	47776
42	Net L-T cap gain less net ST loss	1174736	*104202	-	*874	*140	*36304	51117	50086	26432	15085	186687	68297	635512
43	Net gain, noncapital assets	666313	69939	*525	-	*587	*1014	42894	18288	14916	19748	33597	56526	408280
44	Dividends, domestic corporations	775258	-0	-	-	-	*20	2955	1514	6424	4595	1704	4275	753770
45	Dividends, foreign corporations	113218	-	-	-	-	-	*20	*36	-	-	-	3	113158
46	Other receipts	9409474	93450	*589	*-15081	6171	55872	135289	135412	34639	116624	147435	114045	8585028
47	Total deductions	267469766	1056692	1150593	527356	1123980	3040592	4452158	2764598	3174924	3090749	4031157	5800166	237256800
48	Cost of sales and operations	75486785	317035	348921	*227221	406435	1276713	1498992	874478	756924	797719	1150922	1154592	66676835
49	Compensation of officers	1729703	45762	123361	*20634	75353	172818	256174	90562	90672	64985	75585	91955	621844
50	Repairs	10361976	13670	10771	3387	9503	23360	68275	62605	90272	55075	51585	53440	9920032
51	Bad debts	5060987	37101	*2984	*2234	37979	49477	67276	23451	40109	82340	61584	62041	4594412
52	Rent paid on business property	5632159	49238	66106	12339	23343	71836	88541	51014	52623	92482	68004	102012	4954621
53	Taxes paid	10894060	25449	36825	13848	35525	98547	168868	117908	97524	95732	120613	176567	9906654
54	Interest paid	17943750	84351	4225	12749	37178	56241	169573	182161	228887	289900	400102	687926	15790458
55	Contributions or gifts	272895	*4	*339	*8	*455	*370	1803	6386	1436	1090	3181	2287	255536
56	Amortization	5056191	22419	723	*2726	3896	44090	66124	69324	75683	154624	181253	313674	4121655
57	Depreciation	32632746	51394	18915	31391	58593	98169	284930	253066	354932	321762	335269	514377	30309949
58	Depletion	12759	-	-	-	-	-	-	-	-	-	53	-	12706
59	Advertising	4493494	14145	11408	7869	16835	57661	74401	45713	37500	34160	115644	156704	3921452
60	Pension, prof sh, stock, annuity	1370856	*2666	*802	-	-	*4134	14713	10671	11089	9025	18010	22377	1277371
61	Employee benefit programs	8350615	11646	18123	*2226	7008	25402	36398	26573	30772	33773	45490	85793	8027412
62	Net loss, noncapital assets	1159272	*24494	*11886	*693	*492	*14490	21640	2984	7150	5936	9078	13231	1047199
63	Other deductions	87011517	357320	495205	190031	411385	1047285	1634453	947703	1299352	1052148	1394784	2363190	75818663
64	Total receipts less total deducts	24419726	106430	-32695	-15157	-68738	-53597	-53874	146601	137515	-47251	203636	140425	23956430
65	Const taxable inc frm rel frn corps	676202	-	-	-	-	-	-	-	-	*36851	-	-	639351
66	Net income (less deficit), total	24954051	106253	-32695	-15157	-68738	-53637	-57176	143736	134033	-11748	199553	139552	24470075
67	Net income, total	28517490	222107	114913	*47602	50290	148086	356135	320088	378366	249131	473804	430829	25726141
68	Deficit, total	3563439	115854	147607	62760	119028	201723	413311	176351	244333	260878	274251	291277	1256065
69	Net income (less def), Form 1120-A	*-11989	-	*-12692	*703	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	87	87	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	26670	24069	9585	*-15969	-49361	-1188	-120077	22807	31853	44094	12932	72687	-4763
72	Statutory special deductions, total	1847670	*114224	*1057	*13130	*4566	*25890	56247	34011	68119	29327	116206	64929	1319964
73	Net operating loss deduction	1286741	*114223	*1057	*13130	*4566	*25875	54158	32951	63309	25936	114928	62022	774584
74	Dividends received deduction	560640	-0	-	-	-	*14	2089	1060	4810	3391	1276	2907	545093
75	Public utility div paid deduction	289	-	-	-	-	-	-	-	-	-	3	-	286
76	Income subject to tax	25825363	*6160	*20102	*14381	*17206	22468	180694	194408	216813	152172	319956	284345	24396658
77	Income tax before credits, total	9173179	4173	*3173	*3584	*2799	4642	58351	67244	78266	53453	113494	101388	8682612
78	Regular tax	8991092	*2071	*3173	*3584	*2799	4534	57412	65815	73563	51906	110157	98291	8517787
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	3503	-	-	-	-	-	-	-	-	-	-	1	3502
81	Alternative minumum tax	136544	*1969	-	-	-	*109	*917	*1384	4576	1428	2888	2666	120608
82	Environmental tax	41570	*113	-	-	-	-	*22	*44	128	119	449	429	40266
83	Foreign tax credit	262007	-	-	-	-	-	-	-	-	-	3	379	261625
84	U.S. Possessions tax credit	82552	-	-	-	-	-	717	-	541	-	-	-	81294
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	17181	-	-	-	-	-	-	-	-	-	49	-	17132
87	General business credit	177790	-	-	-	*333	*3	*855	*859	*1576	*509	1514	3628	168514
88	Prior year minumum tax credit	359064	*77	-	-	-	-	*1708	*543	*2110	*1025	672	2321	350607
89	Income tax after credits, total	8274584	4095	*3173	*3584	*2467	4639	55071	65842	74039	51918	111256	95060	7803440

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11007	1138	5542	*779	806	761	1163	359	260	73	55	27	42
2 Total assets	524322481	-	127254	*120459	297576	607438	2642423	2489138	4161345	2513980	3779580	4116300	503466988
3 Cash	8536059	-	30503	*16947	51548	95458	362029	273591	480754	215572	407224	331164	6271271
4 Notes and accounts receivable	100413997	-	*23686	*19101	55447	187898	424669	247133	465136	168243	610577	755202	97456906
5 Less: Allowance for bad debts	2715014	-	-	-	-	*4105	27388	9794	17227	8769	35956	70855	2540920
6 Inventories	5111032	-	*10994	*6063	*33114	*35114	114429	55808	96060	70496	75981	28779	4584194
7 Investments in govt. obligations, Total	1619580	-	-	-	-	-	*88204	61802	84382	*55333	40485	60099	1229275
8 Tax-exempt securities	1494883	-	-	-	-	-	*33621	*22920	*16015	*2165	1088	-	1419074
9 Other current assets	20556385	-	*4511	*424	*13639	14604	142828	195454	198213	106409	144380	242262	19493661
10 Loans to stockholders	289426	-	*21242	*8175	*391	*28877	*9532	*17846	*27474	*21976	824	31180	121908
11 Mortgage and real estate loans	16368	-	-	-	-	-	*4	*208	*7055	*262	-	-	8839
12 Other investments	150413286	-	*118	*7433	*6859	*10301	299820	249069	513071	347447	365066	365909	148248192
13 Depreciable assets	363824703	-	195292	*56243	263213	322045	2029668	2044004	3481127	2181896	2520411	2561339	348169465
14 Less: Accumulated depreciation	159410924	-	159266	*29725	167305	161963	996334	846281	1477129	886800	983042	1031220	152671859
15 Depletable assets	9714	-	-	-	-	-	-	-	-	4	-	-	9710
16 Less: Accumulated depletion	508	-	-	-	-	-	-	-	-	4	-	-	504
17 Land	2605576	-	-	-	*6247	*19431	10193	20201	24730	14454	23819	12401	2474100
18 Intangible assets (Amortizable)	19355313	-	*2598	*7309	*5543	86624	167720	121449	183436	242936	879677	859381	16798639
19 Less: Accumulated amortization	3626757	-	*1638	*196	*924	55513	75936	20176	61286	112424	258834	204066	2835765
20 Other assets	15829363	-	*-786	*28683	*29804	28669	59365	55904	139535	94784	-12121	174725	15230801
21 Total liabilities	524322481	-	127254	*120459	297576	607438	2642423	2489138	4161345	2513980	3779580	4116300	503466988
22 Accounts payable	26048224	-	19188	*27258	96640	159200	294358	162525	306381	149915	342036	456089	24034634
23 Mort, notes, and bonds under 1 yr	82114040	-	*5503	-	*12995	57064	97758	85073	207896	134277	281596	145405	81086473
24 Other current liabilities	36714041	-	11668	*6253	23687	123934	318104	117003	204837	110038	424544	399286	34974689
25 Loans from stockholders	2672001	-	*84277	*10905	*42638	123243	126195	253056	*103426	*4686	40182	82833	1800561
26 Mort, notes, bonds, 1 yr or more	100452866	-	*31785	*25588	*47611	152627	962809	722846	1682125	1133869	1382909	1541464	92769234
27 Other liabilities	69312917	-	*-54	-	-	*63745	219980	145499	262604	183476	311749	215085	67910835
28 Net worth	207008392	-	-25113	*50455	74005	-72374	623218	1003136	1394077	797720	996566	1276139	200890563
29 Capital stock	33792984	-	17668	*20970	15738	29088	311151	188107	244766	181375	241158	399941	32143022
30 Paid-in or capital surplus	139009588	-	*41070	*26604	*77061	*136838	650734	178568	683936	626274	840599	854489	134893416
31 Retained earnings, appropriated	7262525	-	-	-	-	-	*65228	*17791	*134480	-	14036	3558	7027432
32 Retained earnings, unappropriate	33305029	-	-55341	*11616	*53512	-190509	-232639	485770	86947	44451	-44743	34520	33111445
33 Retained earnings (S Corp)	81441	-	-28371	*-8735	*-72191	*-35847	-157275	137199	286395	*-8239	-31495	-	-
34 Less: Cost of treasury stock	6443175	-	*138	-	*116	*11944	13980	*4298	42448	*46140	22989	16369	6284753
35 Total receipts	242324571	626831	1000334	*413796	639481	1739677	2913701	1782995	2222141	1625396	2557153	2511353	224291713
36 Business receipts	223458707	569960	981372	*413103	630753	1721907	2827416	1668694	2159182	1493668	2266976	2357931	206367745
37 Interest	4598346	6416	*151	*484	*1590	1828	18175	12169	22973	19674	24376	34378	4456131
38 Interest on govt. obligations, State and local	105722	-	-	-	-	-	2256	*2167	2267	*861	2179	508	95485
39 Rents	4842313	*661	-	-	*2332	*44	*1491	5492	5256	3424	9992	1953	4811669
40 Royalties	378552	-	-	-	-	-	-	*544	*9452	*639	4169	86	363662
41 Net S-T cap gain less net LT loss	51760	-	-	-	-	-	*422	*271	3024	*28291	748	304	18700
42 Net L-T cap gain less net ST loss	726594	*9213	-	-	*80	-	*23617	*47540	15889	*1473	150826	41860	436096
43 Net gain, noncapital assets	343103	*14508	*525	-	*587	*576	2076	3695	2364	2984	6031	161	309595
44 Dividends, domestic corporations	136559	-	-	-	-	*2	2925	989	4818	4068	1232	622	121903
45 Dividends, foreign corporations	104531	-	-	-	-	-	*20	*36	-	-	-	3	104472
46 Other receipts	7578384	26074	*18286	*208	*4140	15320	35302	41398	-3085	70315	90625	73546	7206254
47 Total deductions	220891348	592876	980686	*371044	679605	1753486	2898133	1584729	2125074	1666007	2398659	2407849	203433199
48 Cost of sales and operations	64044018	222420	347365	*224916	345411	1053404	1385879	592876	637881	629514	915934	773054	56915364
49 Compensation of officers	942599	*34415	99450	*18128	*61514	78744	108706	51227	67392	22932	35481	29533	335076
50 Repairs	10036734	11370	6307	*897	*4950	7386	53941	51361	78724	42749	37451	27223	9714375
51 Bad debts	4708983	*24953	*2281	*2069	*35587	3657	40402	17512	30303	63415	45342	27966	4415497
52 Rent paid on business property	4932438	36545	52905	*9044	10990	42671	52705	16705	33950	72402	42806	51590	4510124
53 Taxes paid	8964928	12856	31347	*7007	15369	50447	96349	60796	60303	44084	63080	68259	8455031
54 Interest paid	12170377	17095	3281	*1134	7088	19987	81160	56423	105798	87796	130861	149179	11510574
55 Contributions or gifts	239487	2	*339	*8	*363	*56	1567	4959	915	498	1315	916	228548
56 Amortization	1871626	4037	*250	*284	*696	18480	20942	14832	14831	39334	55894	46006	1656039
57 Depreciation	29725503	37950	13861	*12421	29436	31629	194632	144894	254634	212313	220363	235614	28337757
58 Depletion	12702	-	-	-	-	-	-	-	-	-	-	-	12702
59 Advertising	3579288	*2108	7697	*1425	5436	9309	17648	14878	17525	11557	67540	38536	3385629
60 Pension, prof sh, stock, annuity	1125610	*2053	*256	-	-	*3607	11906	9578	9045	3702	11647	12509	1061306
61 Employee benefit programs	7715596	9390	*15181	*1536	*4555	8239	21619	13083	17928	20169	27807	44416	7531672
62 Net loss, noncapital assets	1020638	*5258	*1306	*693	*278	*23	*5577	2828	2784	4426	8511	4333	984622
63 Other deductions	69800823	172424	398860	*91481	157933	425845	805099	532776	793062	411116	734627	898716	64378882
64 Total receipts less total deducts	21433223	33955	19648	*42751	-40125	-13809	15568	198266	97067	-40611	158494	103504	20858514
65 Const taxable inc frm rel frn corps	672411	-	-	-	-	-	-	-	-	*36851	-	-	635560
66 Net income (less deficit), total	21999912	33955	19648	*42751	-40125	-13809	13312	196099	94800	-4621	156315	102996	21398589
67 Net income, total	23434593	*71730	96784	*46508	*20912	60284	235230	251411	246405	124439	303839	180271	21796782
68 Deficit, total	1434681	37775	77136	*3757	*61037	74093	221918	55312	151605	129059	147524	77274	398193
69 Net income (less def), Form 1120-A	*-11847	-	*-12550	*703	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	87	87	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	99446	*16597	39518	*18997	*-38317	*16363	-46920	54089	19923	*1220	17976	-	-
72 Statutory special deductions, total	410821	*40446	*516	*13130	*1841	*9023	33609	25505	18947	7372	46632	34153	179646
73 Net operating loss deduction	296777	*40446	*516	*13130	*1841	*9022	*31541	*24813	15261	*4350	45686	33718	76453
74 Dividends received deduction	113755	-	-	-	-	*1	2068	692	3686	3022	943	436	102907
75 Public utility div paid deduction	289	-	-	-	-	-	-	-	-	-	3	-	286
76 Income subject to tax	22670800	166	*20102	*14381	*16019	*13476	152399	164940	170412	115875	239231	146119	21617681
77 Income tax before credits, total	8011247	*647	*3173	*3584	*2621	*2827	48984	57147	60825	40114	84087	52610	7654629
78 Regular tax	7891911	33	*3173	*3584	*2621	*2827	48060	55802	57703	39565	82305	50442	7545796
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3421	-	-	-	-	-	-	-	-	-	-	1	3420
81 Alternative minumum tax	79700	*565	-	-	-	-	*917	*1309	3064	*473	1478	1945	69948
82 Environmental tax	35746	28	-	-	-	-	*7	*36	59	76	304	221	35015
83 Foreign tax credit	241998	-	-	-	-	-	-	-	-	-	3	-0	241994
84 U.S. Possessions tax credit	82552	-	-	-	-	-	717	-	541	-	-	-	81294
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	17132	-	-	-	-	-	-	-	-	-	-	-	17132
87 General business credit	146363	-	-	-	*333	-	*833	*859	*1176	*442	96	438	142187
88 Prior year minumum tax credit	336292	-	-	-	-	-	*1708	*543	*934	*1025	80	1775	330227
89 Income tax after credits, total	7186909	*647	*3173	*3584	*2289	*2827	45726	55745	58173	38646	83908	50397	6841795

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	7307	842	2110	*981	872	1191	775	209	123	69	41	48	45
2 Total assets	102300769	-	37147	*167219	300722	844137	1651226	1438722	1957089	2442611	2939658	7213262	83308975
3 Cash	2962886	-	6868	*2512	16881	89871	135017	116956	83116	107432	132461	481186	1790586
4 Notes and accounts receivable	7466249	-	*7937	*12480	51843	156179	233759	178312	194639	408640	298060	785955	5138446
5 Less: Allowance for bad debts	346641	-	*375	-	*7257	*1976	8178	8799	11291	10813	13608	28789	255555
6 Inventories	501858	-	-	-	-	*14353	*3246	*9703	*5673	*8376	6380	18782	435346
7 Investments in govt. obligations, Total	1797830	-	-	-	-	-	*219	*4181	*28157	*27100	13958	38933	1685283
8 Tax-exempt securities	*582401	-	-	-	-	-	-	-	*20303	*917	34890	-	526292
9 Other current assets	7390324	-	*5239	*917	*12744	85617	65939	68726	110615	163980	147410	299120	6430019
10 Loans to stockholders	158347	-	*2741	*2018	*14560	*16808	*32933	*28624	*13718	*7718	12075	27152	-
11 Mortgage and real estate loans	83526	-	-	-	-	-	*6545	-	-	*924	590	148	75319
12 Other investments	19550008	-	-	-	*9284	*80250	143328	171775	351131	208382	233759	345025	18007074
13 Depreciable assets	36917691	-	*96801	*188673	362857	688467	1046843	800454	1187609	1294653	1598679	3279888	26372766
14 Less: Accumulated depreciation	17016996	-	*84080	*69130	250448	418031	628622	437488	664670	672285	949169	1540624	11302449
15 Depletable assets	14	-	-	-	-	-	-	-	14	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1281356	-	*1952	*1430	*13098	29600	37885	16001	23485	35276	58414	89992	974224
18 Intangible assets (Amortizable)	41719513	-	*74	*16855	*46976	136867	588388	542807	722457	1009638	1435205	3789358	33430889
19 Less: Accumulated amortization	7344028	-	*9	*10363	*9998	77985	150662	159124	268404	338685	408773	932784	4987241
20 Other assets	6596430	-	-	*21827	*40184	44116	144587	106592	160538	191360	339327	559921	4987978
21 Total liabilities	102300769	-	37147	*167219	300722	844137	1651226	1438722	1957089	2442611	2939658	7213262	83308975
22 Accounts payable	2669884	-	*6957	*5300	*46290	49184	102473	105559	88112	116437	77610	398418	1673543
23 Mort, notes, and bonds under 1 yr	3224635	-	*2911	*38786	*26674	113493	105620	136629	229927	173440	509492	517633	1370033
24 Other current liabilities	8431778	-	*29102	*122582	*41041	47310	112375	301757	250504	154711	354016	449431	6568947
25 Loans from stockholders	2029282	-	*67216	*20331	*84753	427252	469604	*520238	*81400	93908	-	229555	35025
26 Mort, notes, bonds, 1 yr or more	51983273	-	*21902	*131674	186712	243192	1077935	883501	1185838	1543156	2185935	4562782	39960647
27 Other liabilities	15264266	-	*106183	*-0	*39041	*12081	85961	133157	141346	294219	497927	879514	13074840
28 Net worth	18697650	-	-197124	*-151454	-123788	-48374	-302742	-642120	-20037	66740	-685321	175929	20625942
29 Capital stock	6025200	-	38291	*28026	70857	142139	412974	185097	58552	219248	158189	231124	4480702
30 Paid-in or capital surplus	23258879	-	*689150	*461	*32623	183623	469505	370450	522612	633769	389408	1908737	18058541
31 Retained earnings, appropriated	*30802	-	-	-	-	*11968	*3335	-	-	-	3654	-	11845
32 Retained earnings, unappropriate	-4497661	-	*-727989	*-30701	*-84507	-150536	-495144	-744226	-336152	-680900	-1149832	-1955256	1857583
33 Retained earnings (S Corp)	-1724473	-	*-196576	*-149232	*-142761	-195003	-605338	-392559	-206481	-78438	-11214	111408	141722
34 Less: Cost of treasury stock	4395097	-	-	*9	-	*40565	88074	*60882	58567	*26939	75526	120084	3924450
35 Total receipts	49564920	536291	117565	*98403	415762	1247318	1484584	1128204	1090298	1418102	1677640	3429238	36921517
36 Business receipts	44132388	314222	135223	*112350	412832	1166365	1309428	1012477	1016030	1269469	1511451	3140996	32731544
37 Interest	1954599	*3644	*39	*237	*365	*1928	4765	2754	7858	67743	39333	144328	1681606
38 Interest on govt. obligations, State and local	36154	*177	-	-	-	*41	*1046	*698	*1216	*487	1904	366	30220
39 Rents	145707	452	-	-	*474	*1671	*1010	*597	*2633	*3191	3923	11248	120509
40 Royalties	16255	-	-	-	-	-	-	-	*137	-	304	4679	11134
41 Net S-T cap gain less net LT loss	29991	-	-	*232	-	-	-	-	-	-	15	669	29076
42 Net L-T cap gain less net ST loss	448142	*94989	-	*874	*60	*36304	*27500	*2546	*10543	*13612	35861	26437	199417
43 Net gain, noncapital assets	323210	*55431	-	-	-	*438	40818	*14593	12552	16763	27566	56365	98684
44 Dividends, domestic corporations	638698	-0	-	-	-	*19	*30	*525	*1605	*527	472	3653	631867
45 Dividends, foreign corporations	8687	-	-	-	-	-	-	-	-	-	-	-	8687
46 Other receipts	1831090	67376	*-17697	*-15289	*2031	40552	99987	94013	37724	46310	56810	40499	1378774
47 Total deductions	46578417	463817	169907	*156312	444375	1287105	1554025	1179868	1049850	1424742	1632498	3392317	33823601
48 Cost of sales and operations	11442768	94615	*1557	*2305	*61024	*223309	113112	281602	119042	168205	234988	381538	9761471
49 Compensation of officers	787105	11347	*23911	*2505	*13839	94074	147468	39335	23281	42053	40104	62421	286768
50 Repairs	325242	2300	*4465	*2490	4553	15974	14334	11244	11548	12325	14134	26217	205657
51 Bad debts	352004	12148	*704	*165	*2392	45820	26874	5939	9806	18925	16242	34074	178915
52 Rent paid on business property	699721	12693	*13201	*3295	12353	29165	35835	34309	18673	20081	25198	50422	444497
53 Taxes paid	1929133	12593	5477	*6841	20157	48100	72519	57113	37221	51647	57533	108309	1451623
54 Interest paid	5773373	67256	*944	*11615	30090	36253	88413	125738	123090	202103	269241	538747	4279884
55 Contributions or gifts	33408	*3	-	-	*91	*314	*235	*1427	*520	*593	1866	1371	26987
56 Amortization	3184566	18382	*473	*2442	*3201	25610	45182	54491	60852	115290	125359	267668	2465616
57 Depreciation	2907243	13444	*5054	*18970	29158	66539	90298	108172	100297	109449	114906	278763	1972193
58 Depletion	57	-	-	-	-	-	-	-	-	-	53	-	4
59 Advertising	914205	12037	*3711	*6445	11400	48352	56752	30835	19975	22603	48104	118169	535823
60 Pension, prof sh, stock, annuity	245247	*613	*545	-	-	*527	2807	*1093	2044	5323	6363	9868	216065
61 Employee benefit programs	635019	2256	*2942	*690	*2453	17162	14779	13490	12844	13603	17683	41377	495741
62 Net loss, noncapital assets	138634	*19236	*10579	-	*214	*14467	*16063	*155	*4366	*1510	568	8899	62577
63 Other deductions	17210694	184895	96345	*98550	253452	621440	829353	414926	506290	641032	660157	1464473	11439780
64 Total receipts less total deducts	2986503	72474	-52342	*-57909	-28613	-39788	-69442	-51665	40448	-6640	45142	36921	3097916
65 Const taxable inc frm rel frn corps	3790	-	-	-	-	-	-	-	-	-	-	-	3790
66 Net income (less deficit), total	2954139	72297	-52342	*-57909	-28613	-39828	-70488	-52362	39232	-7127	43238	36556	3071486
67 Net income, total	5082897	150377	*18129	*1094	*29378	87802	120906	68677	131961	124692	169965	250558	3929359
68 Deficit, total	2128758	78080	70471	*59003	*57991	127630	191394	121039	92729	131819	126727	214003	857873
69 Net income (less def), Form 1120-A	*-141	-	*-141	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-72777	7472	*-29933	*-34966	*-11044	-17551	-73157	-31282	11931	42873	-5044	72687	-4763
72 Statutory special deductions, total	1436849	*73778	*541	-	*2725	*16867	*22638	*8506	49172	21955	69574	30776	1140318
73 Net operating loss deduction	989964	*73777	*541	-	*2725	*16854	*22617	*8138	48049	*21585	69241	28305	698132
74 Dividends received deduction	446885	-0	-	-	-	*13	*21	*368	*1124	*369	333	2471	442186
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3154563	*5994	-	-	*1187	*8992	*28295	*29468	*46400	*36297	80725	138226	2778977
77 Income tax before credits, total	1161932	*3526	-	-	*178	*1815	*9367	*10097	17441	13339	29408	48778	1027983
78 Regular tax	1099182	*2038	-	-	*178	*1706	*9352	*10013	*15861	*12341	27852	47849	971991
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	83	-	-	-	-	-	-	-	-	-	-	-	83
81 Alternative minumum tax	56844	*1403	-	-	-	*109	-	*75	*1512	*955	1410	721	50659
82 Environmental tax	5824	*85	-	-	-	-	*15	*9	*68	*43	145	208	5251
83 Foreign tax credit	20009	-	-	-	-	-	-	-	-	-	-	378	19631
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	49	-	-	-	-	-	-	-	-	-	49	-	-
87 General business credit	31427	-	-	-	-	*3	*22	-	*400	67	1418	3190	26327
88 Prior year minumum tax credit	22772	*77	-	-	-	-	-	-	*1175	-	592	546	20381
89 Income tax after credits, total	1087675	*3449	-	-	*178	*1812	*9345	*10097	15866	13272	27348	44664	961645

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services

MAJOR GROUP 32
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	14890	614	5520	2898	1696	1492	1924	188	167	76	49	53	212
2 Total assets	832309796	-	156881	456473	613203	962785	4275759	1278294	2421707	2713566	3818235	8266616	807346278
3 Cash	7926183	-	29957	86303	80279	95448	323925	100321	123899	293680	175004	333874	6283494
4 Notes and accounts receivable	51415578	-	*27600	37981	123135	170033	813698	299375	279519	486708	598272	781109	47798148
5 Less: Allowance for bad debts	1364126	-	-	*30	-	*1084	13925	*2179	3954	7040	33013	23257	1279645
6 Inventories	17203369	-	*1457	*5075	*19410	*25448	45482	*13023	44138	56967	63145	170833	16758391
7 Investments in govt. obligations, Total	3302002	-	-	-	-	-	*38	*46479	-	*17645	7913	23526	3206401
8 Tax-exempt securities	430116	-	-	-	-	-	-	*3157	*1661	-	701	10936	413662
9 Other current assets	31224856	-	*2822	*8620	40168	43232	169436	60879	83543	126302	193912	322738	30173205
10 Loans to stockholders	744249	-	*4671	*21315	*41487	*24860	109926	*8933	*36150	*10542	47441	1265	437658
11 Mortgage and real estate loans	1655982	-	-	*16902	*1532	-	*32657	*276	*2761	-	11332	2308	1588214
12 Other investments	76090626	-	*7272	*2817	*15485	*54270	470828	66357	190974	301637	341329	486624	74153033
13 Depreciable assets	788092997	-	215161	592655	658243	1046732	3960385	911571	2007628	1805951	2913867	7140671	766840132
14 Less: Accumulated depreciation	270580413	-	134052	374786	405203	655261	2275550	522945	750735	736303	1031484	2500426	261193669
15 Depletable assets	10392495	-	-	-	*4068	-	-	*3474	*3808	*21970	54324	549487	9755364
16 Less: Accumulated depletion	4766546	-	-	-	-	-	-	*54	*559	*9590	19487	191361	4545495
17 Land	5179254	-	*41	*5898	*22165	26065	210271	160418	108763	74219	123488	192578	4255347
18 Intangible assets (Amortizable)	10504637	-	*9567	*14123	*4245	68032	435847	140909	173120	128100	197813	368784	8964096
19 Less: Accumulated amortization	2462843	-	*7874	*7411	*247	*14511	257041	58764	27447	42440	55936	66138	1925032
20 Other assets	107321380	-	*258	*47011	8437	79521	249783	47062	148435	185217	229612	663067	105662976
21 Total liabilities	832309796	-	156881	456473	613203	962785	4275759	1278294	2421707	2713566	3818235	8266616	807346278
22 Accounts payable	38438234	-	*39692	*30898	117134	113230	586762	133882	260425	436142	379291	529653	35811125
23 Mort, notes, and bonds under 1 yr	31051422	-	*59276	*13594	*36781	76074	389025	148373	237431	589619	139168	439195	28922886
24 Other current liabilities	53451909	-	*38945	24732	100353	112587	299478	78924	173002	166679	247362	458499	51751349
25 Loans from stockholders	1800259	-	*51943	*59826	*67338	103838	247051	*119564	41121	*3292	91778	8174	1006335
26 Mort, notes, bonds, 1 yr or more	270961903	-	*59302	*117085	139299	194689	1072221	340610	954486	603558	1436084	3311908	262732662
27 Other liabilities	165801737	-	*3706	*4437	*8935	*16440	469774	24720	449433	391098	577652	1088374	162767168
28 Net worth	270804332	-	-95984	205901	143363	345926	1211447	432221	305809	523178	946901	2430814	264354754
29 Capital stock	111995206	-	8056	113680	26090	66494	226289	11985	81442	107999	206398	536402	110610371
30 Paid-in or capital surplus	81572471	-	87762	*107665	*55278	84924	715233	*88408	535550	424182	862349	1105127	77505992
31 Retained earnings, appropriated	3076774	-	-	-	-	-	*800	-	-	*236	2089	7153	3066497
32 Retained earnings, unappropriate	76169537	-	-154722	-20558	125033	153966	75300	154936	-374457	-116275	-123010	927691	75521634
33 Retained earnings (S Corp)	783712	-	*-37079	*41606	*-53405	*43855	267172	235855	108633	*153891	26122	-2937	-
34 Less: Cost of treasury stock	2793368	-	-	*36492	*9633	*3312	73347	*58962	*45359	*46855	27047	142621	2349741
35 Total receipts	360097344	868036	1470195	819259	1402417	1759619	6598368	2070510	2330735	3982600	3013982	5750768	330030854
36 Business receipts	343604774	843196	1465351	813587	1375245	1744073	6227326	2034174	2223249	3760716	2951935	5516574	314649348
37 Interest	5899193	*563	*37	*2940	5278	4433	38413	*3907	12006	17498	18363	44024	5751732
38 Interest on govt. obligations, State and local	122291	*23	-	*318	-	-	*85	*732	*199	*415	857	1543	118119
39 Rents	2132620	*102	-	-	*400	*869	*1490	*2161	*4312	*3890	1888	12618	2104891
40 Royalties	144794	-	-	-	-	-	*4579	9	*190	*2077	25	948	136965
41 Net S-T cap gain less net LT loss	78263	-	-	-	-	-	*762	-	*1121	*76	195	141	75968
42 Net L-T cap gain less net ST loss	1286291	*15017	-	-	*3656	*985	*19462	*7785	*12167	*13603	2224	810	1210583
43 Net gain, noncapital assets	1559199	*17123	-	-	*11577	*3990	8475	*2208	698	151861	2888	3426	1356953
44 Dividends, domestic corporations	399921	-0	-	-	*456	-	*236	-	*55	*101	373	23179	375521
45 Dividends, foreign corporations	20991	-	-	-	-	-	-	-	-	-	-	831	20161
46 Other receipts	4849007	-7986	*4807	*2414	5806	5269	297540	19533	76740	32362	35233	146675	4230613
47 Total deductions	336619732	921618	1465809	774016	1391313	1701483	6429153	2031953	2334284	3779402	2952482	5598175	307240043
48 Cost of sales and operations	170345582	*694634	73584	248026	759918	918510	2901045	1374964	1173083	2804199	2125979	3391054	153880586
49 Compensation of officers	1691442	*4574	*10494	*46010	80026	67838	234206	68440	36993	50578	30258	46348	1015678
50 Repairs	12268718	*5754	16093	26453	41846	35571	116588	27476	46837	42667	13290	124385	11771757
51 Bad debts	1603846	*5403	*475	*3708	*28688	4119	29322	2996	17817	10346	12754	21856	1466364
52 Rent paid on business property	4153732	*5260	*20257	*16655	20292	26314	140168	17992	31906	32490	30825	47029	3764544
53 Taxes paid	20317034	10422	7907	25957	44737	57871	299205	50107	63966	68052	71717	186133	19430959
54 Interest paid	25817179	20021	*13027	11308	16183	23707	124177	39303	88793	81849	107901	305589	24985319
55 Contributions or gifts	263269	*1482	*96	*211	*151	*446	937	*91	1100	1236	735	2455	254328
56 Amortization	1070885	*946	*1694	*2133	*178	*8157	40623	13625	15101	7320	17156	74570	889381
57 Depreciation	34561002	38929	16530	45228	56606	77577	299034	84231	141327	132187	142188	376171	33150993
58 Depletion	770422	9	-	*594	-	-	*25	-	*70	*2833	6071	11440	749381
59 Advertising	478573	*461	*1588	*6982	8048	4131	18934	2703	5345	4726	3167	7654	414835
60 Pension, prof sh, stock, annuity	2361778	*375	*15	*503	*1934	*4228	36066	*9326	5295	9704	8978	19639	2265715
61 Employee benefit programs	4634354	*3040	*164	*16186	*5814	16687	90669	28602	25548	30481	29194	77701	4310267
62 Net loss, noncapital assets	678031	*16644	*5310	-	-	-	*1078	*2537	*1474	*1752	4037	6267	638932
63 Other deductions	55603885	113665	1298575	324062	326891	456326	2097075	309562	679628	498982	348231	899884	48251004
64 Total receipts less total deducts	23477612	-53582	4386	45243	11104	58136	169215	38556	-3549	203198	61500	152593	22790811
65 Const taxable inc frm rel frn corps	124588	-	-	-	-	-	-	-	-	-	-	654	123934
66 Net income (less deficit), total	23479909	-53604	4386	44925	11104	58136	169131	37824	-3748	202783	60642	151703	22796627
67 Net income, total	25647055	*31359	42019	*77732	49765	70376	312222	112406	104118	254265	117381	308384	24167028
68 Deficit, total	2167146	84964	37633	32808	*38661	*12240	143091	*74581	107866	51482	56739	156681	1370401
69 Net income (less def), Form 1120-A	*-1798	*-6	*24	*-692	*-1125	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-4581	*-4581	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	295317	*-40927	*21779	*60717	*-13048	*35318	137243	87787	-14925	*40824	-9185	-10267	-
72 Statutory special deductions, total	2006720	*2851	*5613	-	*2834	*8137	13494	*12563	*24595	*104525	11700	45342	1775067
73 Net operating loss deduction	1660094	*2851	*5613	-	*2515	*8137	*13328	*12563	*24556	*104450	11418	29106	1445556
74 Dividends received deduction	304199	-0	-	-	*319	-	*165	-	*38	*75	261	16225	287114
75 Public utility div paid deduction	42428	-	-	-	-	-	-	-	-	-	20	10	42398
76 Income subject to tax	23093568	*26476	*928	*6373	25275	26916	80921	*10589	53971	99738	102590	263308	22396482
77 Income tax before credits, total	8633773	*8949	*139	*956	6201	6185	24370	*3585	19639	35571	37351	95190	8395636
78 Regular tax	8047367	*8932	*139	*956	6196	5801	24299	*3327	18221	33858	35029	90304	7820305
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	10871	-	-	-	-	-	-	-	-	-	-	-	10871
81 Alternative minumum tax	541034	-	-	-	-	*384	*66	*249	*1395	*1511	2209	4479	530741
82 Environmental tax	41624	*16	-	-	*6	-	-	*9	*23	202	112	411	40845
83 Foreign tax credit	20708	-	-	-	-	-	*438	-	-	-	126	1789	18356
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	162349	-	-	-	-	-	-	-	-	*1	1044	707	160598
87 General business credit	277423	*1175	-	-	-	*78	*913	*95	*1	-	334	1201	273627
88 Prior year minumum tax credit	220736	*430	-	-	-	-	*273	-	*67	*1155	464	1337	217009
89 Income tax after credits, total	7952515	*7344	*139	*956	6201	6107	22746	*3490	19572	34416	35383	90157	7726005

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1079	*25	*441	-	*188	*102	172	*20	*17	*7	10	16	81
2 Total assets	411549083	-	*5556	-	*81643	*70137	482959	*146940	*266617	*248411	831920	2461334	406953566
3 Cash	2792298	-	*1963	-	*3141	*53	16071	*5382	*12649	*2945	38904	90374	2620816
4 Notes and accounts receivable	14948615	-	-	-	*428	*17888	*22103	-	*12666	*5298	82151	187105	14620976
5 Less: Allowance for bad debts	560310	-	-	-	-	-	*1079	-	*31	-	23374	4299	531528
6 Inventories	7503660	-	*760	-	-	-	*3070	-	*17857	-	18444	37180	7426349
7 Investments in govt. obligations, Total	2811034	-	-	-	-	-	-	-	-	-	6397	8877	2795760
8 Tax-exempt securities	148205	-	-	-	-	-	-	-	-	-	-	-	148205
9 Other current assets	17251542	-	-	-	*20205	*136	*4298	-	*5923	*31258	79973	119506	16990243
10 Loans to stockholders	452823	-	*37	-	*14582	*4258	*4121	-	-	-	12152	-	417673
11 Mortgage and real estate loans	264913	-	-	-	-	-	-	-	-	-	-	1662	263251
12 Other investments	36259817	-	-	-	-	*2937	*136212	-	*43203	*96465	142159	133483	35705356
13 Depreciable assets	404039712	-	*15121	-	*59532	*80941	*288212	*2650	*146813	*87695	552053	2788307	400018387
14 Less: Accumulated depreciation	133975889	-	*13229	-	*16955	*38404	*60658	*617	*38031	*7529	191120	1225577	132383767
15 Depletable assets	970560	-	-	-	-	-	-	-	-	-	26678	23722	920160
16 Less: Accumulated depletion	129367	-	-	-	-	-	-	-	-	-	11344	5603	112420
17 Land	1622080	-	-	-	*711	*825	*4974	*91839	*1862	*9495	6561	5665	1500147
18 Intangible assets (Amortizable)	2759989	-	*8396	-	-	*1502	*4889	*47479	*1163	*461	33709	30872	2631518
19 Less: Accumulated amortization	779641	-	*7491	-	-	-	*2039	-	*598	*4	10669	8319	750521
20 Other assets	55169043	-	-	-	-	-	*62784	*208	*63141	*22327	69245	278379	54672960
21 Total liabilities	411549083	-	*5556	-	*81643	*70137	482959	*146940	*266617	*248411	831920	2461334	406953566
22 Accounts payable	11727520	-	*21132	-	-	*5859	*8493	*263	*68911	*3527	60001	130817	11428517
23 Mort, notes, and bonds under 1 yr	10956380	-	*52698	-	-	*11812	*9739	*888	*21242	*62240	26266	197934	10573560
24 Other current liabilities	28089037	-	*17766	-	*34000	*4522	*15865	*3849	*8060	*2997	64372	74984	27862622
25 Loans from stockholders	283340	-	*23512	-	*38593	-	*73112	*4842	-	*699	739	205	141638
26 Mort, notes, bonds, 1 yr or more	143034958	-	*1933	-	*20065	*30990	*285123	*124354	*110450	*50389	588896	1297324	140525433
27 Other liabilities	86700507	-	-	-	-	*-696	*2851	*73	*58612	*12885	90075	331938	86204770
28 Net worth	130757342	-	*-111484	-	*-11015	*17650	87776	*12670	*-658	*115674	1571	428132	130217026
29 Capital stock	60728648	-	*458	-	*3310	*279	17509	*124	*18265	*58147	73843	166453	60390259
30 Paid-in or capital surplus	31570798	-	*45420	-	*18115	*5508	*220830	*14928	*3725	*31423	83999	152918	30993933
31 Retained earnings, appropriated	2345982	-	-	-	-	-	-	-	-	-	1872	-	2344111
32 Retained earnings, unappropriate	37344174	-	*-137533	-	-	*10192	*-125362	*-2382	*-8648	*-7462	-151745	116302	37650813
33 Retained earnings (S Corp)	-21273	-	*-19829	-	*-32441	*1672	*-25194	-	23120	*34534	-198	-2937	-
34 Less: Cost of treasury stock	1210988	-	-	-	-	-	8	-	37119	968	6200	4604	1162089
35 Total receipts	135182130	*23065	*66710	-	*48233	*92805	*362498	*351	*206787	*20591	322789	1471167	132567134
36 Business receipts	128721568	*22369	*63725	-	*47220	*92802	*111725	-	*177172	*17491	308582	1437286	126443196
37 Interest	2319984	*80	-	-	-	*3	*15639	*8	*1343	*959	6318	11715	2283920
38 Interest on govt. obligations, State and local	62919	-	-	-	-	-	-	-	1	-	452	144	62322
39 Rents	1151663	*101	-	-	-	-	*537	-	*449	-	394	2728	1147454
40 Royalties	56062	-	-	-	-	-	*4378	-	*190	-	-	-0	51493
41 Net S-T cap gain less net LT loss	49055	-	-	-	-	-	-	-	*1092	-	6	141	47816
42 Net L-T cap gain less net ST loss	235628	-	-	-	-	-	*8351	-	*60	1681	1113	-	224423
43 Net gain, noncapital assets	291329	-	-	-	-	-	*27	-	*8	-	-	6	291288
44 Dividends, domestic corporations	240143	-	-	-	-	-	-	-	*55	-	148	399	239541
45 Dividends, foreign corporations	1620	-	-	-	-	-	-	-	-	-	-	831	789
46 Other receipts	2052159	*515	*2985	-	*1014	-	*221841	*343	*26416	*461	5775	17918	1774891
47 Total deductions	123635779	*51941	*78903	-	*52135	*88028	347547	*18	*205798	*24544	338965	1427268	121020632
48 Cost of sales and operations	54553760	-	*24120	-	*27036	*47438	*13042	-	*146999	-	135163	929623	53230339
49 Compensation of officers	355805	-	*1579	-	-	*7397	*8096	-	*2159	*1677	3809	9317	321770
50 Repairs	6359587	*1889	*73	-	*218	*2687	*1044	-	*1835	*107	2853	64260	6284623
51 Bad debts	700328	-	-	-	-	*59	12044	-	*53	-	4993	4772	678407
52 Rent paid on business property	2264544	*627	*3494	-	-	*546	*53812	-	*299	*105	8200	20390	2177071
53 Taxes paid	8719699	*605	*656	-	*1462	*3495	*5468	-	*3483	*1459	12370	43728	8646972
54 Interest paid	11994099	*6269	*9552	-	*2963	*2828	*11774	-	*10533	*6907	33940	92054	11817279
55 Contributions or gifts	124652	-	-	-	-	*72	*3	-	*123	-	87	277	124090
56 Amortization	260273	-	*1504	-	-	-	*878	-	*2561	*15	3505	11776	240033
57 Depreciation	16991453	*13917	*649	-	*3200	*7711	*17574	*326	*5246	*10648	30450	127362	16774370
58 Depletion	111361	-	-	-	-	-	-	-	*29	-	4688	17	106628
59 Advertising	144293	-	*91	-	-	*461	*170	-	*212	-	440	563	142357
60 Pension, prof sh, stock, annuity	959687	-	-	-	-	-	25	-	*7	-	2504	4585	952566
61 Employee benefit programs	1680676	-	-	-	-	-	*3281	-	*1916	*420	2793	29651	1642617
62 Net loss, noncapital assets	337652	-	-	-	-	-	905	-	21	*1	2637	732	333356
63 Other deductions	18077911	*28633	*37185	-	*17257	*15335	219429	*-308	*30324	*3203	90534	88161	17548157
64 Total receipts less total deducts	11546351	*-28876	*-12193	-	*-3902	*4777	14951	*333	*989	*-3952	-16177	43899	11546502
65 Const taxable inc frm rel frn corps	5526	-	-	-	-	-	-	-	-	-	-	654	4873
66 Net income (less deficit), total	11488959	*-28876	*-12193	-	*-3902	*4777	14951	*333	*988	*-3952	-16629	44409	11489053
67 Net income, total	12746147	-	*4208	-	-	*4777	*60897	*333	*21265	*2183	22085	83539	12546861
68 Deficit, total	1257189	*28876	*16401	-	*3902	-	*45945	-	*20277	*6135	38715	39130	1057808
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-6524	*-6524	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-18082	*-22352	*4208	-	*-3902	*1045	*35461	-	-17840	*-3545	-891	-10267	-
72 Statutory special deductions, total	754046	-	-	-	-	*2619	*1952	*8	*14813	*2026	726	321	731581
73 Net operating loss deduction	552501	-	-	-	-	*2619	*1952	*8	14775	*2026	623	38	530461
74 Dividends received deduction	181156	-	-	-	-	-	-	-	*38	-	104	279	180734
75 Public utility div paid deduction	20389	-	-	-	-	-	-	-	-	-	-	3	20386
76 Income subject to tax	11941807	-	-	-	-	*1113	*10117	*325	*6452	*157	21359	83218	11819066
77 Income tax before credits, total	4373852	-	-	-	-	*167	*3440	*49	*2477	*960	7463	29041	4330256
78 Regular tax	4165604	-	-	-	-	*167	*3440	*49	*2194	*35	7298	28535	4123888
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	4143	-	-	-	-	-	-	-	-	-	-	-	4143
81 Alternative minumum tax	182422	-	-	-	-	-	-	-	269	*923	142	395	180692
82 Environmental tax	20910	-	-	-	-	-	-	-	*14	*1	23	111	20760
83 Foreign tax credit	*2917	-	-	-	-	-	*438	-	-	-	-	1789	691
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	49291	-	-	-	-	-	-	-	-	-	-	-	49291
87 General business credit	134732	-	-	-	-	-	-	*17	-	-	206	1138	133372
88 Prior year minumum tax credit	105880	-	-	-	-	-	-	-	-	-	-	80	105800
89 Income tax after credits, total	4080998	-	-	-	-	*167	*3002	*32	*2477	*960	7258	26035	4041068

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Gas production and distribution

MINOR INDUSTRY 4920
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	1402	*251	-	-	*448	*279	268	*21	*25	25	17	15	54
2	Total assets	136669886	-	-	-	*158249	*186996	616982	*176539	*317918	986590	1287593	2413919	130525100
3	Cash	1645326	-	-	-	*15993	*28525	87342	*3706	*35542	119198	48586	100683	1205749
4	Notes and accounts receivable	22623539	-	-	-	*46744	*33456	205653	*81761	*35639	304026	367616	251011	21297632
5	Less: Allowance for bad debts	324412	-	-	-	-	*427	*20	-	*193	*3317	6123	6283	308048
6	Inventories	4138192	-	-	-	*6614	*10189	*11517	*3878	*2510	*41921	36673	76048	3948843
7	Investments in govt. obligations, Total	*116746	-	-	-	-	-	-	*46382	-	-	-	11720	58643
8	Tax-exempt securities	12386	-	-	-	-	-	-	-	-	-	701	10936	750
9	Other current assets	6221235	-	-	-	*1067	*19704	*3369	*6121	*1066	36518	41902	117195	5994292
10	Loans to stockholders	36669	-	-	-	*17814	*9575	*2710	-	-	*1210	302	1057	4000
11	Mortgage and real estate loans	1310772	-	-	-	-	-	-	-	-	-	-	647	1310125
12	Other investments	19860112	-	-	-	*1101	*2617	*47699	*21617	*63174	*25362	23467	270636	19404438
13	Depreciable assets	109212970	-	-	-	*135081	*155051	399719	*53875	*219107	605663	1147864	1562611	104933998
14	Less: Accumulated depreciation	45153097	-	-	-	*74426	*111321	174594	*39319	*51269	225712	459849	533809	43482798
15	Depletable assets	4337248	-	-	-	*4068	-	-	-	*2820	*15424	21285	525765	3767887
16	Less: Accumulated depletion	2034779	-	-	-	-	-	-	-	*559	*3126	5967	185758	1839368
17	Land	562995	-	-	-	*4873	*3018	*3079	*1086	*10099	*1697	9184	43083	486879
18	Intangible assets (Amortizable)	1781919	-	-	-	*184	*11332	*5773	-	*1197	*6945	33255	70035	1653197
19	Less: Accumulated amortization	265783	-	-	-	*95	*7933	*193	-	*238	*798	12691	19826	224010
20	Other assets	12587848	-	-	-	*-769	*33210	*24927	*-2568	*-977	61579	41388	118169	12312890
21	Total liabilities	136669886	-	-	-	*158249	*186996	616982	*176539	*317918	986590	1287593	2413919	130525100
22	Accounts payable	16420341	-	-	-	*66624	*24046	263955	*61106	*40445	351363	235804	249510	15127488
23	Mort, notes, and bonds under 1 yr	8955563	-	-	-	*17801	*16227	*40893	-	*23626	*74693	51979	84502	8645843
24	Other current liabilities	11618436	-	-	-	*33474	*9467	24655	*11522	*24493	64307	88863	126301	11235354
25	Loans from stockholders	119244	-	-	-	*1552	*7234	*5174	-	*1452	-	71497	7487	24847
26	Mort, notes, bonds, 1 yr or more	36205160	-	-	-	*42553	*4954	*84884	*8362	*174629	*145674	294727	771629	34677747
27	Other liabilities	19845689	-	-	-	-	*1629	*59607	*6401	*1996	*78259	133254	284011	19280532
28	Net worth	43505453	-	-	-	*-3755	*123438	137814	*89147	*51278	272293	411469	890478	41533290
29	Capital stock	9789784	-	-	-	*6461	*10529	26632	*61	*9841	38360	65740	123969	9508191
30	Paid-in or capital surplus	22288420	-	-	-	-	*33503	*17967	*138	*437621	89758	216738	285794	21206901
31	Retained earnings, appropriated	486418	-	-	-	-	-	-	-	-	-	217	2580	483620
32	Retained earnings, unappropriate	11386416	-	-	-	*30616	*69412	*86379	*15483	*-396118	*135169	132630	598466	10714378
33	Retained earnings (S Corp)	74854	-	-	-	*-40831	*10153	*11605	*76120	*1027	*16623	157	-	-
34	Less: Cost of treasury stock	520438	-	-	-	-	*158	*4769	*2656	*1092	*7618	4014	120332	379800
35	Total receipts	100670407	*709543	-	-	*426686	*613698	711788	*652044	*470712	2533743	1768669	2397999	90385524
36	Business receipts	95097873	*700162	-	-	*423150	*611800	707332	*631911	*465130	2507661	1754838	2245301	85050585
37	Interest	2188190	*312	-	-	*943	*1286	*1216	*519	*1986	*3316	4084	14421	2160107
38	Interest on govt. obligations, State and local	8539	20	-	-	-	-	*81	-	*5	*252	65	885	7231
39	Rents	211009	-0	-	-	-	-	*217	-	*911	*636	40	4085	205121
40	Royalties	36621	-	-	-	-	-	-	-	-	*558	24	916	35123
41	Net S-T cap gain less net LT loss	15303	-	-	-	-	-	-	-	-	-	-	-	15303
42	Net L-T cap gain less net ST loss	781399	-	-	-	*16	-	-	-	-	*8560	-	275	772548
43	Net gain, noncapital assets	928626	34	-	-	*69	*136	*62	*262	*29	*6367	1802	1224	918641
44	Dividends, domestic corporations	53645	-0	-	-	-	-	*212	-	-	*11	112	22399	30911
45	Dividends, foreign corporations	18973	-	-	-	-	-	-	-	-	-	-	-	18973
46	Other receipts	1330229	*9014	-	-	*2508	*476	*2668	*19353	*2651	6381	7705	108492	1170981
47	Total deductions	96781906	*721035	-	-	*443980	*596234	691401	*626938	*483179	2489722	1718305	2316092	86695019
48	Cost of sales and operations	69530627	*658019	-	-	*320628	*472081	505023	*581106	*236656	2295732	1505676	1611807	61343900
49	Compensation of officers	488013	*2526	-	-	*26825	*16033	*13628	*2533	*4987	14516	7339	14021	385604
50	Repairs	1126386	*526	-	-	*3773	*1146	*4426	*858	*7187	11985	2829	14961	1078695
51	Bad debts	391234	*4971	-	-	*27005	*1397	*3002	*845	*10074	*2344	4690	5541	331367
52	Rent paid on business property	735827	*3011	-	-	*2232	*3334	*6343	*1021	*2593	2141	2430	11257	701464
53	Taxes paid	3045245	*4696	-	-	*6780	*10263	15079	*2689	*4303	17910	27107	66150	2890268
54	Interest paid	5135080	*6096	-	-	*3881	*2208	*9396	*548	*13204	18500	37280	95295	4948673
55	Contributions or gifts	49839	-	-	-	*65	*16	*177	-	*12	*582	374	1140	47473
56	Amortization	234938	*749	-	-	*26	*2266	*616	*599	*340	*667	4508	6850	218317
57	Depreciation	4549816	*13413	-	-	*17101	*11106	26086	*1992	*20075	32577	50156	97471	4279840
58	Depletion	292597	9	-	-	-	-	*25	-	-	*2631	1291	10780	277861
59	Advertising	174684	28	-	-	*1563	*1196	*1001	*397	*102	*969	1203	3080	165144
60	Pension, prof sh, stock, annuity	614952	*305	-	-	-	*138	*4251	*847	*269	*3793	3372	9182	592795
61	Employee benefit programs	1158817	*2258	-	-	*1520	*1757	*5735	*780	*493	*7310	7968	12448	1118549
62	Net loss, noncapital assets	85906	-	-	-	-	-	-	-	*2	*166	675	3440	81623
63	Other deductions	9167944	*24426	-	-	*32580	*73293	96614	*32724	*182882	77901	61408	352669	8233447
64	Total receipts less total deducts	3888501	*-11492	-	-	*-17294	*17464	20387	*25107	*-12467	44021	50364	81906	3690505
65	Const taxable inc frm rel frn corps	49231	-	-	-	-	-	-	-	-	-	-	-	49231
66	Net income (less deficit), total	3929193	*-11512	-	-	*-17294	*17464	20306	*25107	*-12472	43768	50300	81021	3732505
67	Net income, total	4119038	*3761	-	-	*11385	*17464	*22019	*25107	*9889	53792	55580	122949	3797093
68	Deficit, total	189845	*15273	-	-	*28679	-	*1713	-	*22361	*10023	5280	41928	64588
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*1943	*1943	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	6841	*595	-	-	*-23757	*13262	*4907	*12881	*-5965	*10199	-5280	-	-
72	Statutory special deductions, total	591671	-0	-	-	*388	*31	*148	*12225	-	*7	5640	20239	552991
73	Net operating loss deduction	547711	-	-	-	*388	*31	-	*12225	-	-	5550	4560	524957
74	Dividends received deduction	43190	-0	-	-	-	-	*148	-	-	*7	78	15679	27277
75	Public utility div paid deduction	769	-	-	-	-	-	-	-	-	-	12	-	757
76	Income subject to tax	3473016	*1943	-	-	*8820	*4171	*16628	-	*6499	*37951	49940	102710	3244354
77	Income tax before credits, total	1323224	*636	-	-	*1456	*810	*4715	*9	*2210	*13079	17969	38495	1243845
78	Regular tax	1206942	*635	-	-	*1456	*810	*4709	-	*2210	*12885	16976	35461	1131799
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81	Alternative minumum tax	117031	-	-	-	-	-	-	-	-	*160	941	2865	113066
82	Environmental tax	6014	-	-	-	-	-	-	*9	-	*34	52	167	5753
83	Foreign tax credit	692	-	-	-	-	-	-	-	-	-	126	-	566
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	88386	-	-	-	-	-	-	-	-	*1	65	707	87613
87	General business credit	36756	-	-	-	-	-	-	-	*1	-	-	-	36756
88	Prior year minumum tax credit	77465	-	-	-	-	-	*31	-	-	*575	361	1140	75357
89	Income tax after credits, total	1119924	*636	-	-	*1456	*810	*4684	*9	*2209	*12503	17417	36648	1043552

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

MINOR INDUSTRY 4930
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	454	-	-	*137	*199	-	*49	**	*7	*3	3	6	51
2 Total assets	240359361	-	-	*18276	*68043	-	*80165	**	*82087	*104485	257039	1061125	238688142
3 Cash	1874680	-	-	*64	*4571	-	*656	**	*4006	*4237	11273	19684	1830189
4 Notes and accounts receivable	9871548	-	-	*3701	*26	-	*28612	-	*13814	*4133	22136	63773	9735353
5 Less: Allowance for bad debts	377851	-	-	-	-	-	*167	-	*23	*33	-	1491	376138
6 Inventories	5219360	-	-	-	*223	-	*12742	-	*3573	*1248	2548	21916	5177111
7 Investments in govt. obligations, Total	349009	-	-	-	-	-	-	-	-	-	-	-	349009
8 Tax-exempt securities	259409	-	-	-	-	-	-	-	-	-	-	-	259409
9 Other current assets	6637629	-	-	-	*427	-	*457	-	*2111	*7937	10603	39054	6577039
10 Loans to stockholders	*4226	-	-	-	*2977	-	*1225	-	-	-	-	-	24
11 Mortgage and real estate loans	12682	-	-	-	-	-	-	-	-	-	-	-	12682
12 Other investments	12506737	-	-	-	-	-	*12594	**	*11660	*15247	4159	12494	12450584
13 Depreciable assets	242061824	-	-	*15603	*57887	-	*41736	-	*84481	*121420	236647	1121898	240382152
14 Less: Accumulated depreciation	79254690	-	-	*15304	*10232	-	*18583	-	*38580	*58851	50725	288791	78773624
15 Depletable assets	4767028	-	-	-	-	-	-	-	-	-	6361	-	4760667
16 Less: Accumulated depletion	2565201	-	-	-	-	-	-	-	-	-	2176	-	2563025
17 Land	678104	-	-	-	*11039	-	*892	-	*392	*2161	339	2300	660982
18 Intangible assets (Amortizable)	1208931	-	-	*2508	*1076	-	*1	**	*589	21077	14523	33036	1136121
19 Less: Accumulated amortization	263589	-	-	*2508	-	-	*-0	**	*85	14128	7931	13483	225453
20 Other assets	37369523	-	-	*14213	*50	-	-	-	*150	*36	9281	50734	37295059
21 Total liabilities	240359361	-	-	*18276	*68043	-	*80165	**	*82087	*104485	257039	1061125	238688142
22 Accounts payable	8488882	-	-	-	*4048	-	*18783	**	*3518	*3068	11415	35306	8412745
23 Mort, notes, and bonds under 1 yr	6445408	-	-	-	*1252	-	*10223	-	*5083	231186	10257	28170	6159235
24 Other current liabilities	10639461	-	-	*49	*944	-	*5483	-	*12236	*14350	14724	86210	10505465
25 Loans from stockholders	157951	-	-	-	*7774	-	*1649	-	*2852	-	-	-	145678
26 Mort, notes, bonds, 1 yr or more	79312894	-	-	-	*44774	-	*41865	-	*8947	*156262	149097	574224	78337725
27 Other liabilities	53722443	-	-	-	*1640	-	-	-	*1731	*25366	29993	208585	53455127
28 Net worth	81592321	-	-	*18227	*7612	-	*2162	**	*47721	*-325748	41552	128629	81672167
29 Capital stock	38914883	-	-	*137	*30	-	*165	**	*7755	*61	818	37171	38868746
30 Paid-in or capital surplus	21436051	-	-	-	*40	-	*23635	**	7	*9469	24330	110543	21268026
31 Retained earnings, appropriated	234929	-	-	-	-	-	-	-	-	-	-	-	234929
32 Retained earnings, unappropriate	21337874	-	-	*26308	-	-	*4758	-	*35090	*-334394	16404	-4444	21594153
33 Retained earnings (S Corp)	*-13984	-	-	-	*7542	-	*-26395	**	4869	-	-	-	-
34 Less: Cost of treasury stock	317431	-	-	*8218	-	-	-	-	-	*884	-	14642	293688
35 Total receipts	92192065	-	-	*17511	*142304	-	*225504	**	*81091	*216014	156085	510309	90843246
36 Business receipts	89140728	-	-	*17511	*142122	-	*236543	-	*66033	*60507	148023	501411	87968578
37 Interest	795256	-	-	-	-	-	-	-	*585	*6360	924	3165	784222
38 Interest on govt. obligations, State and local	44413	-	-	-	-	-	-	-	-	*163	63	13	44174
39 Rents	742687	-	-	-	-	-	-	-	*151	*342	16	1431	740748
40 Royalties	31303	-	-	-	-	-	-	-	-	-	-	-	31303
41 Net S-T cap gain less net LT loss	11659	-	-	-	-	-	-	-	-	-	111	-	11548
42 Net L-T cap gain less net ST loss	212604	-	-	-	-	-	-	-	*11977	3197	-	117	197313
43 Net gain, noncapital assets	270754	-	-	-	-	-	-	-	-	143530	-	209	127015
44 Dividends, domestic corporations	70065	-	-	-	-	-	-	-	-	*15	-	-	70050
45 Dividends, foreign corporations	203	-	-	-	-	-	-	-	-	-	-	-	203
46 Other receipts	872392	-	-	-	*182	-	*-11039	**	*2345	*1901	6948	3963	868092
47 Total deductions	85387001	-	-	*19272	*136289	-	*233943	**	*57281	*104227	148010	499767	84188211
48 Cost of sales and operations	36220040	-	-	-	*103860	-	*16982	-	*40121	*36216	79892	216210	35726760
49 Compensation of officers	226502	-	-	-	*4214	-	*4378	-	*581	1803	2089	3312	210124
50 Repairs	4064821	-	-	*1168	*3630	-	*2256	-	*24	*3578	405	13160	4040601
51 Bad debts	398388	-	-	-	-	-	*510	-	-	*947	135	1814	394982
52 Rent paid on business property	678959	-	-	*699	*1796	-	*85	-	*208	*484	9640	2878	663170
53 Taxes paid	7192221	-	-	*370	*4296	-	*4901	**	*3170	*6950	5856	13626	7153052
54 Interest paid	7164472	-	-	*5	*3040	-	*6488	**	*1065	*25029	5988	46307	7076549
55 Contributions or gifts	70945	-	-	-	-	-	*88	-	*618	*279	6	234	69719
56 Amortization	340593	-	-	*43	-	-	*-0	**	1	*217	301	44338	295692
57 Depreciation	10553517	-	-	*120	*2900	-	*4118	-	*3997	*9131	9310	42661	10481280
58 Depletion	356910	-	-	-	-	-	-	-	-	-	91	-	356820
59 Advertising	75118	-	-	-	*700	-	*3979	-	*30	*51	507	887	68964
60 Pension, prof sh, stock, annuity	644445	-	-	-	-	-	*1306	-	*80	*12	-	832	642216
61 Employee benefit programs	1221142	-	-	-	-	-	*3653	-	*1557	*1584	346	5721	1208281
62 Net loss, noncapital assets	199425	-	-	-	-	-	-	-	-	-	284	213	198928
63 Other deductions	15979501	-	-	*16868	*11855	-	*185199	**	*5828	*17945	33159	107574	15601073
64 Total receipts less total deducts	6805064	-	-	*-1761	*6014	-	*-8439	**	*23810	*111788	8075	10542	6655035
65 Const taxable inc frm rel frn corps	28795	-	-	-	-	-	-	-	-	-	-	-	28795
66 Net income (less deficit), total	6789445	-	-	*-1761	*6014	-	*-8439	**	*23810	*111625	8012	10529	6639656
67 Net income, total	6920656	-	-	-	*6014	-	*3462	-	*23810	*111625	8012	28426	6739307
68 Deficit, total	*131211	-	-	*1761	-	-	*11901	**	-	-	-	17897	99651
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*5587	-	-	-	*6014	-	*-11900	**	11473	-	-	-	-
72 Statutory special deductions, total	538450	-	-	-	-	-	-	-	-	*96465	-	15796	426189
73 Net operating loss deduction	466153	-	-	-	-	-	-	-	-	96454	-	15796	353903
74 Dividends received deduction	51260	-	-	-	-	-	-	-	-	*11	-	-	51249
75 Public utility div paid deduction	21037	-	-	-	-	-	-	-	-	-	-	-	21037
76 Income subject to tax	6364914	-	-	-	-	-	*3461	-	*12337	*15160	8012	12630	6313314
77 Income tax before credits, total	2470005	-	-	-	-	-	*1046	-	*4203	*5292	3099	4736	2451630
78 Regular tax	2226834	-	-	-	-	-	*1046	-	*4195	*5163	2749	4283	2209399
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	6709	-	-	-	-	-	-	-	-	-	-	-	6709
81 Alternative minumum tax	224708	-	-	-	-	-	-	-	-	-	340	417	223951
82 Environmental tax	12879	-	-	-	-	-	-	-	*8	*129	10	36	12695
83 Foreign tax credit	3655	-	-	-	-	-	-	-	-	-	-	-	3655
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	12356	-	-	-	-	-	-	-	-	-	-	-	12356
87 General business credit	102339	-	-	-	-	-	-	-	-	-	6	-	102332
88 Prior year minumum tax credit	36094	-	-	-	-	-	-	-	*67	580	-	99	35348
89 Income tax after credits, total	2315554	-	-	-	-	-	*1046	-	*4136	*4712	3093	4638	2297930

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11954	*339	5079	2761	861	1111	1435	147	119	41	19	16	26
2 Total assets	43731466	-	151325	438196	305269	705652	3095653	954814	1755084	1374081	1441683	2330239	31179471
3 Cash	1613879	-	27994	86239	56574	66870	219855	91233	71701	167299	76241	123132	626740
4 Notes and accounts receivable	3971876	-	*27600	*34281	*75937	118689	557329	217614	217400	173250	126370	279219	2144187
5 Less: Allowance for bad debts	101553	-	-	*30	-	*657	12659	*2179	3707	*3691	3516	11184	63932
6 Inventories	342157	-	*697	*5075	*12573	*15259	18153	*9146	20199	*13799	5480	35689	206087
7 Investments in govt. obligations, Total	*25213	-	-	-	-	-	*38	*97	-	*17645	1516	2929	2988
8 Tax-exempt securities	*10116	-	-	-	-	-	-	*3157	*1661	-	-	-	5297
9 Other current assets	1114450	-	*2822	*8620	*18469	23392	161312	54758	74443	50589	61433	46983	611631
10 Loans to stockholders	250531	-	*4634	*21315	*6114	*11027	101869	*8933	*36150	*9332	34987	208	15961
11 Mortgage and real estate loans	67615	-	-	*16902	*1532	-	*32657	*276	*2761	-	11332	-	2156
12 Other investments	7463961	-	*7272	*2817	*14384	*48716	274323	*44740	72937	164564	171543	70011	6592655
13 Depreciable assets	32778491	-	200040	577052	405744	810740	3230717	855047	1557227	991174	977302	1667855	21505594
14 Less: Accumulated depreciation	12196738	-	120823	359482	303589	505535	2021715	483010	622855	444211	329790	452249	6553479
15 Depletable assets	*317658	-	-	-	-	-	-	*3474	*988	*6546	-	-	306650
16 Less: Accumulated depletion	*37200	-	-	-	-	-	-	*54	-	*6464	-	-	30682
17 Land	2316075	-	*41	*5898	*5542	*22221	201327	67493	96411	60866	107405	141530	1607340
18 Intangible assets (Amortizable)	4753797	-	*1171	*11616	*2986	*55198	425184	93430	170170	99618	116326	234841	3543258
19 Less: Accumulated amortization	1153830	-	*383	*4903	*153	*6579	254808	58764	26526	27510	24646	24511	725048
20 Other assets	2194966	-	*258	*32798	*9156	46311	162072	49423	86122	101276	109699	215785	1382067
21 Total liabilities	43731466	-	151325	438196	305269	705652	3095653	954814	1755084	1374081	1441683	2330239	31179471
22 Accounts payable	1801490	-	*18560	*30898	*46462	83325	295532	72512	147552	78184	72070	114020	842375
23 Mort, notes, and bonds under 1 yr	4694072	-	*6578	*13594	*17728	48035	328171	147484	187480	221500	50666	128588	3544248
24 Other current liabilities	3104975	-	*21179	24683	*31935	98599	253474	63552	128213	85025	79402	171004	2147908
25 Loans from stockholders	1239724	-	*28431	*59826	*19420	96604	167116	*114722	*36817	*2593	19542	481	694172
26 Mort, notes, bonds, 1 yr or more	12408891	-	*57369	*117085	*31907	158744	660348	207893	660460	251232	403363	668732	9191757
27 Other liabilities	5533098	-	*3706	*4437	*7295	*15507	407316	*18245	387094	274587	324330	263839	3826740
28 Net worth	14949216	-	15500	187675	150522	204838	983696	330404	207469	460959	492309	983575	10932270
29 Capital stock	2561891	-	7598	113543	16289	55686	181983	11800	45581	11431	65996	208808	1843175
30 Paid-in or capital surplus	6277202	-	*42342	*107665	*37123	*45914	452802	*73342	94197	293531	537282	555872	4037133
31 Retained earnings, appropriated	*9445	-	-	-	-	-	*800	-	-	*236	-	4573	3837
32 Retained earnings, unappropriate	6101073	-	-17190	-46866	94417	74362	109525	*141835	-4780	90412	-120298	217366	5562290
33 Retained earnings (S Corp)	744116	-	*-17250	*41606	*12325	*32030	307156	159735	*79619	*102734	26162	-	-
34 Less: Cost of treasury stock	744511	-	-	*28274	*9633	*3154	68570	*56307	*7147	*37385	16833	3044	514164
35 Total receipts	32052743	*135428	1403485	801748	785194	1053116	5298579	1418115	1572145	1212251	766439	1371293	16234950
36 Business receipts	30644605	*120665	1401626	796076	762753	1039471	5171725	1402263	1514913	1175058	740492	1332576	15186988
37 Interest	595763	*171	*37	*2940	*4335	3144	21557	*3381	8091	6864	7038	14723	523483
38 Interest on govt. obligations, State and local	6420	*3	-	*318	-	-	*4	*732	*192	-	277	502	4392
39 Rents	27260	-	-	-	*400	*869	*737	*2161	*2802	*2912	1438	4374	11568
40 Royalties	20808	-	-	-	-	-	*201	9	-	*1519	1	31	19047
41 Net S-T cap gain less net LT loss	2247	-	-	-	-	-	*762	-	*28	*76	79	-	1301
42 Net L-T cap gain less net ST loss	56660	*15017	-	-	*3640	*985	*11111	*7785	*130	*165	1111	417	16299
43 Net gain, noncapital assets	68490	*17088	-	-	*11508	*3855	8386	*1946	661	*1963	1086	1987	20008
44 Dividends, domestic corporations	36068	-	-	-	*456	-	*25	-	-	*75	113	381	35018
45 Dividends, foreign corporations	195	-	-	-	-	-	-	-	-	-	-	-	195
46 Other receipts	594227	*-17515	*1822	*2414	*2102	*4792	84071	-163	45328	23620	14805	16302	416649
47 Total deductions	30815047	*148642	1386906	754744	758908	1017220	5156262	1404998	1588026	1160909	747202	1355048	15336181
48 Cost of sales and operations	10041155	*36615	*49464	248026	*308394	398992	2365998	793858	749307	472251	405249	633414	3579587
49 Compensation of officers	621123	*2047	*8914	*46010	*48987	44407	208104	65907	29266	32581	17020	19698	98181
50 Repairs	717924	*3339	16020	25286	34225	31738	108863	26618	37792	26997	7204	32004	367837
51 Bad debts	113895	*432	*475	*3708	*1683	*2663	13766	*2150	7691	7056	2937	9729	61607
52 Rent paid on business property	474402	*1621	*16764	*15957	*16264	22433	79927	16971	28806	29760	10555	12504	222840
53 Taxes paid	1359869	*5121	7251	25587	32199	44114	273757	47418	53010	41733	26384	62629	740667
54 Interest paid	1523527	*7656	*3474	11303	6300	18671	96520	38755	63991	31413	30694	71933	1142818
55 Contributions or gifts	17832	*1482	*96	*211	*86	*358	669	*91	*347	*376	268	803	13046
56 Amortization	235081	*196	*190	*2090	*153	*5891	39129	13027	12199	6421	8841	11606	135339
57 Depreciation	2466216	*11599	15881	45108	33406	58761	251256	81913	112009	79831	52272	108677	1615504
58 Depletion	*9553	-	-	*594	-	-	-	-	*41	*202	-	643	8073
59 Advertising	84479	*432	*1497	*6982	5784	2474	13785	2306	5001	3706	1018	3125	38370
60 Pension, prof sh, stock, annuity	142693	*70	*15	*503	*1934	*4090	30484	*8479	4939	5899	3103	5040	78138
61 Employee benefit programs	573720	*783	*164	*16186	*4294	*14930	78001	27822	21583	21168	18088	29881	340821
62 Net loss, noncapital assets	55049	*16644	*5310	-	-	-	*173	*2537	*1451	*1585	441	1883	25026
63 Other deductions	12378529	*60605	1261390	307194	265198	367698	1595832	277147	460594	399933	163130	351480	6868328
64 Total receipts less total deducts	1237696	*-13214	16579	47004	26285	35896	142317	13117	-15881	51341	19237	16246	898770
65 Const taxable inc frm rel frn corps	41035	-	-	-	-	-	-	-	-	-	-	-	41035
66 Net income (less deficit), total	1272311	*-13217	16579	46686	26285	35896	142313	12385	-16073	51341	18960	15744	935412
67 Net income, total	1861213	*27599	*37811	*77732	*32366	48136	225844	86966	49155	86665	31704	73469	1083767
68 Deficit, total	588902	*40815	21232	31047	*6080	*12240	83531	*74581	65228	*35324	12744	57725	148354
69 Net income (less def), Form 1120-A	*-1798	*-6	*24	*-692	*-1125	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	300970	*-19170	*17571	*60717	*8597	*21012	108776	74905	*-2592	*34169	-3014	-	-
72 Statutory special deductions, total	122554	*2851	*5613	-	*2446	*5487	*11393	*330	*9782	*6026	5333	8986	64306
73 Net operating loss deduction	93728	*2851	*5613	-	*2128	*5487	*11376	*330	*9782	*5969	5246	8712	36235
74 Dividends received deduction	28593	-	-	-	*319	-	*17	-	-	*57	79	267	27854
75 Public utility div paid deduction	232	-	-	-	-	-	-	-	-	-	8	7	217
76 Income subject to tax	1313831	*24533	*928	*6373	*16455	21632	50716	*10264	28684	46470	23279	64749	1019748
77 Income tax before credits, total	466692	*8313	*139	*956	*4745	5208	15170	*3527	10750	16241	8819	22917	369906
78 Regular tax	447987	*8297	*139	*956	*4739	4824	15105	*3278	9624	15774	8006	22025	355220
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	18	-	-	-	-	-	-	-	-	-	-	-	18
81 Alternative minumum tax	16873	-	-	-	-	*384	*66	*249	*1126	*428	786	801	13032
82 Environmental tax	1821	*16	-	-	*6	-	-	-	*-0	*39	27	97	1637
83 Foreign tax credit	13444	-	-	-	-	-	-	-	-	-	-	-	13444
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	12317	-	-	-	-	-	-	-	-	-	979	-	11338
87 General business credit	3595	*1175	-	-	-	*78	*913	*78	-	-	122	62	1167
88 Prior year minumum tax credit	*1298	*430	-	-	-	-	*242	-	-	-	103	19	503
89 Income tax after credits, total	436039	*6708	*139	*956	*4745	5130	14015	*3448	10750	16241	7616	22836	343454

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1072980	57997	483836	204607	130058	82706	90613	12657	6769	1858	849	564	466
2 Total assets	1702833504	-	18264195	33470091	45990818	58201028	190150246	87723205	102430057	63882692	58945335	90405150	953370687
3 Cash	89324197	-	3420129	4646779	5621310	7082538	17034570	6331069	6819532	3844160	3556128	5294231	25673752
4 Notes and accounts receivable	349288052	-	2113272	4893204	8346783	12723896	45316626	21316294	26395519	15804528	14117996	19647713	178612220
5 Less: Allowance for bad debts	8509746	-	202061	25168	49929	110725	585418	400975	635951	491962	497036	657486	4853036
6 Inventories	449801204	-	5408128	11086594	15745457	19408728	75136623	35432265	36032275	20224626	18148392	24316313	188861802
7 Investments in govt. obligations, Total	35964895	-	17082	73743	51313	109749	374892	242766	324098	175860	86692	235408	34273290
8 Tax-exempt securities	24246912	-	*17025	*6498	53780	95509	370131	107622	117362	162712	347854	150640	22817777
9 Other current assets	134352318	-	504596	945657	1384627	1734783	5823786	2969612	3998837	3075697	2789136	4652877	106472712
10 Loans to stockholders	14379091	-	680604	1119746	1277608	1068544	2268996	803741	847654	354624	137089	266337	5554148
11 Mortgage and real estate loans	7361856	-	86178	222293	209270	233556	589944	124653	128654	192332	151963	105652	5317360
12 Other investments	165849236	-	165808	859077	1708544	2207880	6472446	3516347	4932962	4140859	3587631	7070443	131187240
13 Depreciable assets	551727604	-	14441354	18708387	22452926	25706759	69631098	28455925	34023082	22690753	21178803	33140926	261297591
14 Less: Accumulated depreciation	259986140	-	9736897	11700085	14083159	15648549	40775766	15339956	17222092	11062107	9586305	14198151	100633075
15 Depletable assets	4010595	-	82394	*94500	*66850	*13645	34154	*21832	157880	140209	325396	257063	2816671
16 Less: Accumulated depletion	1374086	-	52416	*46408	*14981	*6678	12190	*9647	*105007	68042	180849	87473	790396
17 Land	42595046	-	182332	508170	916596	1546916	4275636	2090660	2934196	1631657	1514572	2630025	24364286
18 Intangible assets (Amortizable)	60183833	-	1003995	1476488	1941023	1646578	3661290	1505817	2627583	2163099	2487299	5579324	36091338
19 Less: Accumulated amortization	14804999	-	542083	697920	824309	661534	1651726	677669	913450	623069	714682	1390036	6108522
20 Other assets	58423636	-	674754	1298535	1187109	1049432	2185152	1232850	1966922	1526755	1495256	3391344	42415528
21 Total liabilities	1702833504	-	18264195	33470091	45990818	58201028	190150246	87723205	102430057	63882692	58945335	90405150	953370687
22 Accounts payable	282229517	-	3949658	6583062	9736509	12344141	39504418	16602102	21043404	12874346	11569860	16257862	131764155
23 Mort, notes, and bonds under 1 yr	295881221	-	2963373	2606774	3839971	5593256	38201155	23978003	24508501	12086845	9228647	10646421	162228275
24 Other current liabilities	210474721	-	1601136	2392114	3099785	3890492	12700589	6462544	8295413	5541890	5350526	8510407	152629825
25 Loans from stockholders	57898990	-	9752369	7405847	6845249	6150334	11715213	3454151	3148430	1485259	967723	995605	5978812
26 Mort, notes, bonds, 1 yr or more	298140122	-	4269175	6727799	8242980	9158457	24792861	10953157	13992200	10580720	10804181	17899100	180719491
27 Other liabilities	109617058	-	369660	753795	802238	736212	3179104	1383150	3628708	1696307	1680789	4198188	91188907
28 Net worth	448591875	-	-4641176	7000699	13424086	20328137	60056906	24890098	27813400	19617326	19343609	31897568	228861222
29 Capital stock	89326258	-	4336646	4264294	4365987	4388682	11405178	3643017	4440529	3913816	3836071	5872276	38859762
30 Paid-in or capital surplus	167223913	-	3643745	4909843	3780118	3422302	11187760	4900226	8059959	6916658	8078458	16097692	96227150
31 Retained earnings, appropriated	1069633	-	*5910	*17930	143291	121219	393282	89744	49142	*31011	8687	19192	190226
32 Retained earnings, unappropriate	163154583	-	-6823728	1517863	5535410	11403967	23096228	7074031	5481634	2635829	3529502	7389407	102314441
33 Retained earnings (S Corp)	53131172	-	-5121148	-2758551	1117550	3055652	18149728	10413170	11293961	6995237	4445967	3142990	2396617
34 Less: Cost of treasury stock	25313684	-	682600	950679	1518270	2063685	4175271	1230090	1511826	875225	555076	623990	11126973
35 Total receipts	3709494745	40781122	107498289	137707856	158707185	187586108	649326191	298856540	317540373	172948227	149557792	203825007	1285160055
36 Business receipts	3623042583	39954798	106141057	136270203	157060065	185157439	641719135	294775177	313133488	170101389	146899456	199598631	1232231744
37 Interest	26165726	110662	47699	136354	197029	272437	875740	387310	473029	335753	464228	851685	22013799
38 Interest on govt. obligations, State and local	1538968	2298	*110	*1175	8903	9187	38665	15381	17259	20512	26356	32124	1366999
39 Rents	6642040	29496	20632	34354	83639	89768	248485	116373	155020	135838	185929	263957	5278548
40 Royalties	3731452	*6843	*11205	*331	*8387	31298	68587	59533	79882	101139	138385	394387	2831474
41 Net S-T cap gain less net LT loss	386648	*49421	*2806	*2224	8729	4197	9016	11801	5281	12238	13266	26914	240754
42 Net L-T cap gain less net ST loss	3112816	120750	88229	82690	150755	131448	161592	113123	178483	58354	114655	309256	1603481
43 Net gain, noncapital assets	3912473	177154	228222	144717	156036	184460	364811	139176	233766	126701	114297	145326	1897809
44 Dividends, domestic corporations	746849	4646	1097	4868	9865	12486	63806	15855	39494	16065	16540	35457	526670
45 Dividends, foreign corporations	1039876	-	-	*52	*307	*9	4169	*3984	33582	28001	22835	31300	915638
46 Other receipts	39175313	325052	957232	1030888	1023470	1693379	5772184	3218827	3191091	2012236	1561845	2135971	16253139
47 Total deductions	3659764518	41491896	108216256	136714959	157704895	185790719	642114908	295303187	312821615	170537423	146994116	199938220	1262136322
48 Cost of sales and operations	2786432350	32653089	65452643	92926869	109227228	134461838	505783393	242311510	254714676	136231767	116288496	155155984	941224856
49 Compensation of officers	55085347	576861	6089833	5943080	6583912	6603520	14533514	4632737	3925458	1713538	1023495	1035024	2424374
50 Repairs	15590081	136285	798286	901197	956014	955259	2563692	1009538	1012813	617665	614064	917095	5108174
51 Bad debts	10462100	187739	229939	246990	331547	480144	1333826	590421	698790	421105	370136	477076	5094386
52 Rent paid on business property	66225424	726807	5599162	5178197	4541641	3976362	9379902	3257583	3449636	2056088	2085862	3238586	22735597
53 Taxes paid	56018916	486731	3001324	3098351	3367632	3673983	9393372	3648204	4126838	2292791	2185200	2907516	17836976
54 Interest paid	46771670	362644	611039	910576	1259431	1409511	4721855	2081859	2465607	1498533	1526478	2112707	27811430
55 Contributions or gifts	816826	3837	11498	16856	20479	30996	81461	30979	40079	30940	35736	56428	457537
56 Amortization	4719777	63761	126318	135784	214355	166996	455093	207257	312632	187930	233089	340808	2275754
57 Depreciation	50377911	316092	1256049	1599151	1743903	1961430	5530110	2227270	2898736	1938527	1803828	2842948	26259868
58 Depletion	270206	*2	*809	*3811	*4126	3265	4031	*903	19739	2924	10868	61270	158458
59 Advertising	43833647	313803	1312988	1620052	1916101	1926102	5928648	2761211	3163210	1999246	1692327	2876343	18323614
60 Pension, prof sh, stock, annuity	7961007	58050	180079	231294	318811	444848	1359101	476266	525355	329517	273246	433007	3331433
61 Employee benefit programs	22751327	167214	397821	542609	680277	866583	3116589	1373644	1614476	1003921	1004666	1430211	10553317
62 Net loss, noncapital assets	2203115	193339	91604	50073	47649	60904	230156	83768	146910	107745	129689	157088	904190
63 Other deductions	490244816	5245642	23056865	23310069	26491788	28768978	77700168	30610036	33706661	20105186	17716936	25896129	177636359
64 Total receipts less total deducts	49730227	-710774	-717968	992897	1002290	1795389	7211283	3553353	4718759	2410803	2563676	3886786	23023733
65 Const taxable inc frm rel frn corps	1523549	1660	-	-	-	-	*14411	*2144	*11115	36316	20792	40032	1397078
66 Net income (less deficit), total	49714808	-711411	-718077	991722	993387	1786202	7187030	3540116	4712615	2426607	2558112	3894695	23053812
67 Net income, total	78182240	760492	2869293	3431102	3218964	3817929	11058303	4867018	6458220	3760614	3600219	5125878	29214208
68 Deficit, total	28467432	1471903	3587370	2439380	2225578	2031727	3871274	1326903	1745606	1334007	1042107	1231183	6160396
69 Net income (less def), Form 1120-A	-62835	-11500	-19167	-15585	-16584	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-96668	-96668	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	14924503	-292500	127732	789112	610116	864183	4127582	2366824	2980299	1343439	1126851	579837	301028
72 Statutory special deductions, total	6076701	207499	425604	411594	342293	387382	848934	304477	465661	246926	310589	498974	1626768
73 Net operating loss deduction	5400354	204598	424916	408476	335316	378467	799797	293141	418595	221833	294449	460635	1160131
74 Dividends received deduction	675134	*2901	687	3118	6977	8916	49137	11336	47066	25093	16140	38339	465424
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	48061933	272150	448357	966475	1240352	1605170	4447123	1760879	2616637	1951708	2128830	4019016	26605236
77 Income tax before credits, total	16373907	87470	69753	164281	224405	339147	1284535	597305	907869	682768	747513	1421389	9847473
78 Regular tax	15690940	84928	68791	162423	223460	337904	1261789	581128	884796	665084	727253	1392064	9301320
79 Personal holding company tax	*344	-	-	*33	-	-	*130	*45	*1	*21	14	17	84
80 Recapture of investment credit	*1412	-	-	-	-	-	*278	*192	*246	*664	32	-	-
81 Alternative minumum tax	623544	1476	*846	*1822	*604	1078	19906	14391	23008	14713	16725	23076	505897
82 Environmental tax	50128	195	-	*1	*6	16	67	97	778	1301	2248	5250	40169
83 Foreign tax credit	732257	61	*10	*8	*37	*18	*531	*1985	7011	18790	10304	22677	670825
84 U.S. Possessions tax credit	22269	139	-	-	-	24	*564	346	961	1732	808	-	17694
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	57070	-	-	-	-	*1706	*46	-	*19	*1	-0	52	55246
87 General business credit	280603	*199	*1541	2031	1710	3074	10498	4823	6579	11583	6620	24710	207237
88 Prior year minumum tax credit	128958	*736	-	*170	*293	*1224	10403	9034	10872	10947	13734	14413	57130
89 Income tax after credits, total	15152750	86335	68203	162072	222365	333101	1262493	581116	882427	639714	716046	1359536	8839341

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	337691	15534	134811	50378	43835	35537	44689	6696	3982	1167	525	312	225
2 Total assets	839879511	-	4441885	8787890	15684723	25143745	94802610	46862553	60777536	40231386	36540522	49462801	457143860
3 Cash	40096821	-	1068601	1378835	2043334	3004302	8842428	3420122	3750084	2224912	2081757	2555040	9727405
4 Notes and accounts receivable	222106061	-	989999	2443462	4601145	8018210	31680784	15569452	20151529	12284913	10975070	14656607	100734888
5 Less: Allowance for bad debts	4841444	-	*193278	19444	30696	70248	416864	310047	480108	379770	371775	423730	2145484
6 Inventories	218025059	-	991590	2256121	4761139	7926638	31328901	15508035	19480321	12858132	11221698	13645938	98046547
7 Investments in govt. obligations, Total	32440003	-	*312	*35086	*16184	*22815	227811	154578	196892	118238	70232	91087	31506768
8 Tax-exempt securities	2735462	-	*116	*31	*11979	*43574	268936	78909	101703	137123	273845	62682	1756564
9 Other current assets	89378970	-	165693	314755	480931	732185	3002814	1610659	2754414	2149896	1969655	2501948	73696020
10 Loans to stockholders	4562168	-	294634	366111	482796	459519	1108152	447225	349350	167174	74627	171569	641012
11 Mortgage and real estate loans	1973603	-	*16121	*54046	65295	57880	216275	43695	70917	92832	65020	71376	1220146
12 Other investments	73706619	-	36462	280124	555574	689106	3540334	2180351	3048972	2593378	2437735	4003888	54340695
13 Depreciable assets	204155652	-	3048490	3903516	6082028	8890830	31100588	14221635	16739778	11427461	9708068	13705517	85327742
14 Less: Accumulated depreciation	102658059	-	2134175	2619966	4085580	5750325	19361617	8107541	8673634	5874950	4576302	6368669	35105301
15 Depletable assets	3495793	-	*14523	*10200	*30477	*9364	17411	*21827	*131602	*67356	318771	197953	2676308
16 Less: Accumulated depletion	1143332	-	*14290	*8494	*12484	*3955	9992	*9642	*94124	*40892	178763	42810	727884
17 Land	11227187	-	44326	127736	224829	446836	1759867	958674	1205603	679149	634886	885205	4260076
18 Intangible assets (Amortizable)	28800729	-	103984	160702	382062	477237	1263291	681389	1524811	1215210	1359267	2945856	18686919
19 Less: Accumulated amortization	6240570	-	54004	77946	183395	190719	550161	297514	521915	351788	368971	763076	2881081
20 Other assets	22058789	-	62782	183015	259104	380497	783652	690747	1041338	863012	845702	1566419	15382520
21 Total liabilities	839879511	-	4441885	8787890	15684723	25143745	94802610	46862553	60777536	40231386	36540522	49462801	457143860
22 Accounts payable	162084998	-	1641775	2521064	4453741	7130451	25496808	12007697	15651173	9175050	8021829	10299133	65686276
23 Mort, notes, and bonds under 1 yr	188749274	-	1876413	718566	1232014	2166991	12023433	8120899	11456630	7098038	6656465	7336206	130063618
24 Other current liabilities	109099967	-	415591	729010	1021270	1527449	6275082	3621265	5081008	3236295	3185398	4445889	79561711
25 Loans from stockholders	22011353	-	2358293	1403983	2034448	2297664	5772525	1796072	1802352	907074	715681	590009	2333253
26 Mort, notes, bonds, 1 yr or more	122785345	-	1143309	1491129	2107220	2910121	10246791	5202018	6990481	5821216	5649078	8222606	73001376
27 Other liabilities	29819117	-	104815	202769	292076	296568	1709739	888385	2563414	979939	850452	2411268	19519690
28 Net worth	205329458	-	-3098311	1721369	4543953	8814502	33278232	15226216	17232479	13013774	11461618	16157690	86977936
29 Capital stock	48833594	-	1131744	960146	1678834	2037052	5945874	1979489	3034077	2565636	2834165	3198324	23468254
30 Paid-in or capital surplus	67373829	-	1018788	1416792	1328710	1559526	5374457	2517247	4799325	3687589	4654581	7200764	33816050
31 Retained earnings, appropriated	482415	-	-	-	*34439	*43765	204820	88146	22012	*20662	4788	8094	55689
32 Retained earnings, unappropriate	64462399	-	-4293127	250257	1669534	4504415	12646231	5031290	3007644	2739446	1556256	4180631	33169821
33 Retained earnings (S Corp)	35813793	-	-798524	-555303	431732	1675217	11478570	6393396	7200433	4507845	2760705	1816962	902760
34 Less: Cost of treasury stock	11636572	-	157192	350523	599295	1005473	2371720	783353	831012	507403	348876	247086	4434638
35 Total receipts	1754646773	27627084	30283211	41491611	58554059	90043962	311974871	140566246	174227008	108689997	92990407	118869046	559329271
36 Business receipts	1717487539	27304978	29883504	41051668	57941099	88877827	308953731	138855924	172334650	107240881	91637327	117004547	536401403
37 Interest	13441251	64475	15475	37201	50726	81992	337960	166492	210625	167616	230310	356762	11721617
38 Interest on govt. obligations, State and local	240527	1368	*6	*406	*2096	3997	26637	10806	12258	13225	16561	10171	142997
39 Rents	2999332	2196	8600	3788	15459	34175	116418	59897	79930	45343	77383	84122	2472022
40 Royalties	1023552	*2	*10549	-	*116	*12121	13466	31592	38222	27899	67468	203789	618328
41 Net S-T cap gain less net LT loss	145539	*49421	*784	*231	*1287	*1290	5669	*771	3618	6071	12454	14972	48971
42 Net L-T cap gain less net ST loss	1420872	35848	34117	17999	104106	44993	81471	92512	105330	35942	58182	156470	653904
43 Net gain, noncapital assets	2349489	40222	12733	57446	51912	59182	187553	89482	91016	50951	58844	79105	1571042
44 Dividends, domestic corporations	371218	*4107	*137	*762	4888	3954	46946	9450	29784	13539	10507	20067	227075
45 Dividends, foreign corporations	732547	-	-	-	*307	-	*2851	*3906	33573	26504	22802	27148	615456
46 Other receipts	14434906	124468	317307	322109	382065	924430	2202169	1245413	1288001	1062025	798571	911893	4856456
47 Total deductions	1734148049	27838466	30440653	41260028	58191932	89302476	307890359	138477675	171223452	107014215	91474236	117026639	554007918
48 Cost of sales and operations	1419008182	23722498	19866406	31291631	42927033	68211389	245574914	112952359	142180274	89572960	77059117	98871408	466778193
49 Compensation of officers	27736135	334210	2332554	1984120	2779551	3362174	8322512	2711337	2517348	1147680	663272	558040	1023337
50 Repairs	4887066	48936	159322	154185	253885	328102	1052846	475286	445022	281671	253472	331849	1102491
51 Bad debts	4033286	90924	84140	103469	135993	281156	839017	436582	457769	242741	233001	225195	903298
52 Rent paid on business property	14409670	191682	771538	836753	1018695	1270471	3073524	1151557	1247572	705593	597525	810821	2733941
53 Taxes paid	20480009	189180	523590	565043	944881	1553188	4447445	1942115	2368001	1172872	1209568	1288797	4275329
54 Interest paid	20387949	199721	159937	216369	378459	485709	2002095	1036191	1377104	886628	880628	1081552	11683556
55 Contributions or gifts	354980	1588	5140	5450	9211	14623	46382	19532	26039	20082	21143	20929	164862
56 Amortization	2051192	34672	12226	14220	57750	52318	180026	100315	182668	110978	126238	172901	1006880
57 Depreciation	22374771	146041	279113	368862	506742	758038	2487807	1133730	1434523	954398	868763	1257305	12179449
58 Depletion	248015	*2	-	*2993	*4126	*2026	751	*798	18483	*2912	8636	48840	158446
59 Advertising	12916175	114909	178720	211719	432791	373534	1302505	606035	1070093	760692	632292	1250034	5982850
60 Pension, prof sh, stock, annuity	3859621	47810	104661	134577	175489	258523	869912	322932	377491	213668	152752	209658	992149
61 Employee benefit programs	7958170	86115	158320	151830	228941	384413	1396393	651498	835515	513636	489684	646706	2415118
62 Net loss, noncapital assets	986765	61387	24533	18581	11671	40335	63089	51424	87680	29522	42718	60187	495637
63 Other deductions	172456062	2568790	5780454	5200225	8326712	11926479	36231141	14885982	16597869	10398182	8235427	10192417	42112383
64 Total receipts less total deducts	20498724	-211381	-157442	231583	362128	741486	4084512	2088571	3003557	1675782	1516171	1842406	5321352
65 Const taxable inc frm rel frn corps	1114458	1660	-	-	-	-	*14411	*1831	*11115	31896	20041	20771	1012733
66 Net income (less deficit), total	21372655	-211089	-157447	231176	360032	737489	4072286	2079596	3002414	1694453	1519651	1853006	6191088
67 Net income, total	33883382	408789	983382	1000399	1162745	1741033	5836183	2809667	4050259	2387779	2135558	2464955	8902633
68 Deficit, total	12510727	619878	1140830	769223	802713	1003544	1763897	730071	1047845	693326	615907	611949	2711545
69 Net income (less def), Form 1120-A	-52484	*-3489	-7018	-19492	-22486	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-93850	-93850	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	8424004	-23563	246026	261910	255451	491684	2335945	1237570	1851655	865704	654919	224261	22440
72 Statutory special deductions, total	3078325	95102	148705	127601	154363	161922	418489	174031	282320	144377	206368	313532	851516
73 Net operating loss deduction	2753921	92579	148606	127036	150878	159095	381979	167635	243221	122345	194626	286662	679257
74 Dividends received deduction	324404	*2523	*99	*565	3485	2827	36509	6395	39099	22031	11742	26870	172259
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	19697361	178440	145918	306023	474836	744763	2497059	1201834	1725992	1268230	1245217	1896753	8012298
77 Income tax before credits, total	6713280	61027	22527	53470	84409	164356	719244	405720	596521	441802	438593	679287	3046324
78 Regular tax	6394600	58878	22463	53459	84120	164190	710878	398006	583281	432456	425928	659954	2800986
79 Personal holding company tax	*161	-	-	-	-	-	-	*45	*1	-	14	17	84
80 Recapture of investment credit	*838	-	-	-	-	-	-	-	*142	*664	32	-	-
81 Alternative minumum tax	292615	*695	*64	*9	*289	*166	7283	6054	11602	6747	10355	16634	232716
82 Environmental tax	17905	135	-	*1	*6	-	*49	90	560	860	1290	2495	12418
83 Foreign tax credit	415049	29	-	-	*37	*14	*433	*1985	6995	17833	7471	11407	368846
84 U.S. Possessions tax credit	2186	-	-	-	-	24	*286	288	961	627	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	57022	-	-	-	-	*1706	-	-	*19	*-0	-	52	55245
87 General business credit	62526	*168	*680	*302	*477	*1132	5868	2453	2856	6203	2326	9063	30999
88 Prior year minumum tax credit	52423	*13	-	-	-	*1155	7393	5125	5759	4187	6878	9157	12756
89 Income tax after credits, total	6124073	60817	21848	53168	83894	160326	705264	395869	579932	412952	421919	649608	2578479

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 33
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	24137	959	9784	3416	3624	2615	2840	407	314	81	36	34	26
2 Total assets	50906853	-	358348	583306	1305993	1756535	6140560	3020778	4887967	2667225	2670940	5710993	21804206
3 Cash	2698475	-	69830	115608	167865	236275	508669	213440	227163	177242	107496	239302	635585
4 Notes and accounts receivable	14700107	-	43819	147806	485251	616127	2541923	1087068	1734888	841833	669559	1527096	5004736
5 Less: Allowance for bad debts	314108	-	-	*111	*771	*1554	11345	20100	33422	26416	14003	38377	168009
6 Inventories	12115976	-	41916	72121	203643	333092	1307167	823746	1235604	732224	893626	1575505	4897332
7 Investments in govt. obligations, Total	49998	-	-	-	-	*2566	*3041	-	*11935	-	1806	3500	27151
8 Tax-exempt securities	43490	-	-	-	-	*7328	*7276	*205	*9561	*7669	593	-	10858
9 Other current assets	1601910	-	14359	6172	48387	85061	237824	90531	216623	95254	110084	155758	541857
10 Loans to stockholders	372724	-	*26083	*27175	19736	36854	80777	*26290	49438	*5283	3448	5636	92004
11 Mortgage and real estate loans	227386	-	-	-	*2001	*6383	*15919	-	*6364	*6035	3143	-	187542
12 Other investments	3185376	-	*4621	*18128	79489	75267	341549	93649	229381	76126	170790	480302	1616073
13 Depreciable assets	21155839	-	354368	547639	559394	754837	2381994	1178931	1794797	1181891	1139442	2195870	9066677
14 Less: Accumulated depreciation	10791408	-	241436	358657	368256	496193	1529102	609699	871447	563956	542910	1009426	4200326
15 Depletable assets	*36905	-	-	-	-	-	-	*15556	-	-	1192	-	20157
16 Less: Accumulated depletion	*12785	-	-	-	-	-	-	*9160	-	-	671	-	2953
17 Land	1093804	-	*14947	*1271	*11092	25314	120904	75879	108122	60714	43586	106221	525754
18 Intangible assets (Amortizable)	3953152	-	*13382	*24083	114393	52111	129151	32991	112323	40254	83427	441707	2909330
19 Less: Accumulated amortization	741244	-	*3677	*19653	33293	22734	44404	12167	25786	10276	24593	190944	353718
20 Other assets	1531255	-	20136	1726	17063	45801	49216	33618	82423	43347	24923	218844	994157
21 Total liabilities	50906853	-	358348	583306	1305993	1756535	6140560	3020778	4887967	2667225	2670940	5710993	21804206
22 Accounts payable	12155824	-	46974	185175	407070	486516	1849447	766752	1313151	593928	577563	1480849	4448381
23 Mort, notes, and bonds under 1 yr	4640963	-	*51112	23385	75643	126855	618048	542600	823524	418193	471546	461157	1028900
24 Other current liabilities	4803214	-	41980	20340	48285	93742	372704	215865	426003	201814	212728	561623	2608130
25 Loans from stockholders	1310101	-	111446	52723	150764	139178	337532	84174	126249	*31912	35588	62409	178127
26 Mort, notes, bonds, 1 yr or more	10564656	-	99408	181160	213843	242323	737289	312924	564800	406360	557029	1348520	5901001
27 Other liabilities	1726943	-	*1634	*12479	5192	23462	75172	43863	106245	73495	67579	222941	1094882
28 Net worth	15705151	-	5795	108043	405198	644459	2150370	1054601	1527995	941524	748887	1573495	6544785
29 Capital stock	2032556	-	102140	36625	99081	128523	310677	83478	107266	206267	142771	203134	612593
30 Paid-in or capital surplus	4063817	-	71174	*26082	53069	102072	297438	69669	448749	152483	161166	831757	1850159
31 Retained earnings, appropriated	91189	-	-	-	*14727	-	*16216	*42833	*11738	-	-	5449	226
32 Retained earnings, unappropriate	7931081	-	-129715	90170	273755	269116	814802	492705	574460	327437	389032	441384	4387935
33 Retained earnings (S Corp)	2455514	-	28652	12121	16330	205414	860056	405984	476562	272526	78224	99645	-
34 Less: Cost of treasury stock	869006	-	*66456	*56955	*51765	*60666	148818	40068	90780	*17189	22306	7875	306127
35 Total receipts	233541617	2070090	3500928	5474410	7604936	9472812	31960209	15077039	21018447	13533882	11803889	27596812	84428162
36 Business receipts	230145618	*2057026	3460834	5433363	7556471	9392482	31802915	14929441	20741324	13430370	11607068	27236369	82497955
37 Interest	475575	*657	1932	*2709	5045	4033	19912	8983	14880	8667	17661	36296	354801
38 Interest on govt. obligations, State and local	15082	-	-	-	-	*291	*661	*235	*230	*613	50	1013	11990
39 Rents	237804	-	42	*363	*1084	*1914	2277	2783	8299	3664	10171	11359	195848
40 Royalties	*21490	-	*10549	-	-	-	-	*1519	-	*16	709	-	8697
41 Net S-T cap gain less net LT loss	8390	-	-	*33	*296	-	*825	*184	*131	*3428	2657	223	613
42 Net L-T cap gain less net ST loss	71104	-	*205	-	*15738	*346	*4666	*16929	*10247	*557	6532	1941	13944
43 Net gain, noncapital assets	62308	*11355	*2119	*316	*2093	*3413	6475	3701	1736	2026	2160	12462	14452
44 Dividends, domestic corporations	24825	*109	-	-	*977	*126	*1562	*506	*477	*278	535	8979	11277
45 Dividends, foreign corporations	16618	-	-	-	-	-	-	-	*12025	-	4	3264	1325
46 Other receipts	2462802	*943	25247	*37626	23233	70207	120917	112759	229099	84262	156344	284906	1317260
47 Total deductions	231445081	2094275	3507038	5390994	7581234	9418408	31693745	14959470	20873464	13433523	11679073	27473676	83340181
48 Cost of sales and operations	198564365	*1784840	2368628	4382588	6440473	7661768	26631729	13060433	17948357	11880495	10366648	24668562	71369845
49 Compensation of officers	2235272	*25141	327517	191100	159528	225915	611346	180185	211433	86845	46867	68403	100993
50 Repairs	765103	*8510	18149	27438	28132	31301	104053	48329	58880	25720	37401	67918	309272
51 Bad debts	402788	*2396	*27046	*8102	12175	18624	71501	28363	50796	12384	9836	30528	131038
52 Rent paid on business property	1679838	*12238	77871	84837	75985	105672	253986	77940	115512	45834	64788	227433	537742
53 Taxes paid	2235904	24108	67062	57952	65417	127043	309027	115010	339905	90764	78092	238693	722831
54 Interest paid	1443499	*20897	15680	21049	25604	34342	130771	65696	108846	52705	69240	159630	739039
55 Contributions or gifts	50973	204	*535	*383	*601	881	2606	1250	2891	1993	2491	3381	33757
56 Amortization	251013	*8391	*2095	*7417	11448	4658	13158	5636	15794	3013	9862	33756	135785
57 Depreciation	1718409	*9483	30129	53923	42348	68192	186756	87666	134325	93009	86965	154823	770791
58 Depletion	*3662	-	-	-	-	-	-	-	-	*25	25	3	3609
59 Advertising	960986	*4174	6341	4118	10555	12774	64099	25293	125480	197683	38887	51733	419850
60 Pension, prof sh, stock, annuity	519777	*8510	*13154	*7841	12651	12201	75158	18959	40793	24570	13497	38959	253484
61 Employee benefit programs	1278265	*15260	*24076	*11916	22234	34237	122239	54827	86236	47065	57804	141780	660591
62 Net loss, noncapital assets	106346	*1458	*7903	*2823	*1951	*788	6422	*3452	43477	703	1369	7293	28706
63 Other deductions	19228882	168665	520852	529508	672132	1080011	3110895	1186431	1590741	870715	795302	1580782	7122849
64 Total receipts less total deducts	2096536	-24185	-6111	83416	23702	54404	266464	117569	144983	100358	124817	123136	1087981
65 Const taxable inc frm rel frn corps	*1231	-	-	-	-	-	-	-	-	*741	10	-	480
66 Net income (less deficit), total	2082685	-24185	-6111	83416	23702	54113	265804	117334	144754	100487	124777	122123	1076471
67 Net income, total	2857121	*5298	76226	129993	87582	133905	354554	159606	293180	133192	125560	198675	1159349
68 Deficit, total	774436	*29483	82337	*46577	63880	79792	88751	42272	148426	*32704	784	76552	82879
69 Net income (less def), Form 1120-A	*-2284	-	*-2284	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-5685	*-5685	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	598022	*-10317	40151	62059	39043	42054	177380	78754	95620	39431	17256	16591	-
72 Statutory special deductions, total	108062	*469	*11159	*2204	*6253	*4665	22725	*2079	20906	4384	10054	12476	10688
73 Net operating loss deduction	73675	*461	*11159	*2204	*5569	*4576	21627	*1720	*8603	*4163	9636	2268	1688
74 Dividends received deduction	34388	8	-	-	*684	*89	*1099	*359	12302	*221	418	10208	9000
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1975607	*3978	*7043	25421	28332	48066	140149	68959	146921	89505	98251	170103	1148879
77 Income tax before credits, total	666739	*1319	*1057	4014	5339	10498	39939	22829	51139	31241	34318	59667	405380
78 Regular tax	658728	*1316	*1057	4014	5339	10498	39613	22907	49702	30401	33469	58878	401534
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6220	-	-	-	-	-	*325	*10	*1393	*784	811	586	2310
82 Environmental tax	1943	3	-	-	-	-	-	*3	*43	55	99	203	1536
83 Foreign tax credit	2565	-	-	-	-	-	*1	-	*1853	*40	2	49	620
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	538	-	-	-	-	-	-	-	-	-	-	-	538
87 General business credit	6253	-	*484	-	-	-	*170	*246	*50	*1523	190	72	3518
88 Prior year minumum tax credit	4502	-	-	-	-	*77	*98	*346	*1300	*37	209	1902	532
89 Income tax after credits, total	652880	*1319	*572	4014	5339	10421	39669	22236	47936	29641	33918	57644	400172

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Machinery, equipment, and supplies

MAJOR GROUP 34
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	52898	1534	19745	7918	7868	6508	7572	921	527	162	84	41	19
2 Total assets	71934210	-	701012	1444147	2821774	4590507	15671490	6450117	7803034	5625142	5777077	6408887	14641023
3 Cash	4915223	-	169956	200340	375997	549810	1449885	334720	480531	337267	264307	286689	465721
4 Notes and accounts receivable	21341695	-	180801	464802	783178	1523821	4639077	1993469	2108598	1585335	1758316	1530692	4773605
5 Less: Allowance for bad debts	416880	-	*7937	*1822	5944	7860	54386	25451	51937	37184	62460	61097	100801
6 Inventories	23128631	-	126188	336258	985845	1717706	6080460	2480074	2850293	1700297	1987710	2240953	2622847
7 Investments in govt. obligations, Total	148275	-	-	-	*11032	*8417	*2521	*30174	*4589	-	1897	13310	76336
8 Tax-exempt securities	93783	-	-	-	-	*2876	*37710	*19090	*6867	*8708	18531	-	-
9 Other current assets	2953912	-	12602	75301	60218	96634	494230	151711	288314	361803	216939	330374	865787
10 Loans to stockholders	586931	-	41392	91335	89448	49904	123775	26986	36884	34125	3549	3936	85596
11 Mortgage and real estate loans	147026	-	*4168	*1648	*51318	*5504	58830	*11742	*921	*542	6054	6300	-
12 Other investments	5749909	-	*461	*11409	58888	133735	444266	251528	389031	430727	296164	667717	3065982
13 Depreciable assets	21079630	-	524579	467805	1147102	1285824	4709912	1971411	2590543	1929125	1841140	1901667	2710522
14 Less: Accumulated depreciation	11408597	-	356769	245584	802236	872035	2776028	1105960	1264112	982521	856411	890471	1256467
15 Depletable assets	29773	-	-	*105	*1037	*6091	*453	-	-	*15488	8	4567	2024
16 Less: Accumulated depletion	9953	-	-	*24	*1037	*981	*363	-	-	*4778	-	1310	1460
17 Land	1091204	-	*134	*26645	38464	35568	235043	77676	119990	69497	121197	119027	247964
18 Intangible assets (Amortizable)	1439206	-	5674	1784	22844	56481	209886	108120	168120	124908	118281	206162	416948
19 Less: Accumulated amortization	502303	-	3624	1465	15431	38269	122832	43180	57339	32436	40564	49004	98158
20 Other assets	1566744	-	3386	15611	21053	37281	139051	168008	131740	84239	102421	99376	764577
21 Total liabilities	71934210	-	701012	1444147	2821774	4590507	15671490	6450117	7803034	5625142	5777077	6408887	14641023
22 Accounts payable	16428478	-	274491	283725	711402	1227406	3865184	1823788	1756568	1139200	1165753	1352781	2828180
23 Mort, notes, and bonds under 1 yr	11727454	-	32273	162782	297302	448833	2127112	1194989	1733689	1083833	1282364	1173871	2190405
24 Other current liabilities	5593371	-	55633	99607	226574	347370	1046034	501450	638326	529442	461819	524628	1162489
25 Loans from stockholders	2679929	-	295541	169289	317497	389571	801228	117024	182213	123395	156029	82234	45908
26 Mort, notes, bonds, 1 yr or more	10811099	-	457160	213355	352169	343123	1469378	1162365	1014382	697493	1012062	1030757	3058856
27 Other liabilities	2344364	-	*2444	28846	12994	95330	252318	150645	104209	131043	116987	394576	1054972
28 Net worth	22349514	-	-416531	486543	903836	1738875	6110237	1499856	2373646	1920736	1582062	1850041	4300213
29 Capital stock	4858912	-	138439	139302	182227	276148	652346	357943	379225	404401	371000	481263	1476617
30 Paid-in or capital surplus	6267205	-	291993	168094	197219	195801	847840	497302	639727	554389	449741	552420	1872681
31 Retained earnings, appropriated	78214	-	-	-	*277	*8544	*57419	*8462	-	-	1416	2097	-
32 Retained earnings, unappropriate	7834930	-	-759452	154510	408379	1056054	3401481	171580	649738	682108	451692	657720	961119
33 Retained earnings (S Corp)	4623787	-	-70206	94256	187055	358896	1525155	635678	853202	434269	353951	251532	-
34 Less: Cost of treasury stock	1313533	-	*17305	*69619	71320	156567	374004	171110	148246	154431	45738	94990	10203
35 Total receipts	146103401	1924012	4333737	4851842	9106483	13755149	38159111	13029078	13439724	10036879	8922611	8674406	19870368
36 Business receipts	142781128	1875687	4200322	4774904	9026347	13567037	37433871	12744569	13143871	9772528	8746546	8480607	19014841
37 Interest	663100	25012	2024	4046	13141	20390	63668	32302	35160	38321	39473	63600	325962
38 Interest on govt. obligations, State and local	19816	-	-	-	*11	*236	1696	*1118	837	*2002	3748	2943	7225
39 Rents	321995	*380	*1789	*1074	*6849	*3259	17406	7153	12105	6791	8285	12651	244253
40 Royalties	36539	-	-	-	*-0	*127	*1671	*23510	*987	*2396	307	918	6622
41 Net S-T cap gain less net LT loss	4057	*535	-	-	*446	*25	*144	-	*529	*147	225	-	2005
42 Net L-T cap gain less net ST loss	160212	*247	*12959	*262	*11939	*3059	14112	*5959	12812	9048	5330	11139	73345
43 Net gain, noncapital assets	341252	*16533	*411	*12167	3861	5188	94504	32452	55279	33611	30201	34114	22931
44 Dividends, domestic corporations	10350	-	-	*131	-	*411	2399	*433	2470	*852	1036	527	2090
45 Dividends, foreign corporations	59048	-	-	-	-	-	*53	-	*547	*2474	746	1178	54049
46 Other receipts	1705904	5618	116234	59257	43888	155415	529587	181582	175125	168709	86714	66729	117045
47 Total deductions	143057819	1953331	4325411	4771345	8977120	13586480	37454826	12785964	13138727	9748499	8721376	8455197	19139544
48 Cost of sales and operations	107087326	1565248	2890860	3417130	6327880	9639625	28083717	9739321	9744194	7520511	6578265	6515071	15065502
49 Compensation of officers	4110212	28839	347295	262984	497607	703095	1335894	297900	271649	129830	100807	54832	79480
50 Repairs	573053	5533	21181	13274	70248	49763	132476	45384	45908	45295	51580	42927	49486
51 Bad debts	468655	18521	*15738	15802	25761	37188	115252	46513	51795	22537	46485	19031	54034
52 Rent paid on business property	1577120	12663	100580	81835	150664	215377	407689	138034	133918	88137	73467	58530	116226
53 Taxes paid	1992091	17084	77531	79159	160681	230752	547254	159254	182725	118513	109809	89489	219840
54 Interest paid	1719179	27655	37153	42394	71105	80360	304029	142717	170558	120152	136560	130189	456308
55 Contributions or gifts	47351	*582	*2191	1240	2559	2519	7766	2195	2055	3084	2831	1553	18777
56 Amortization	155121	*1459	2405	182	2913	2658	31152	22639	18537	14429	9729	7021	41998
57 Depreciation	2452366	20500	38014	45198	91288	115624	437478	203264	278841	190458	212928	293764	525009
58 Depletion	5819	-	-	-	*651	*1430	*10	-	*137	*1778	16	1647	149
59 Advertising	746316	7443	20955	25739	58013	68641	183316	54716	74690	47598	46117	70535	88552
60 Pension, prof sh, stock, annuity	497403	*157	*18422	*29013	19138	61442	136786	38181	42774	27738	24680	18592	80479
61 Employee benefit programs	1057669	6989	27526	21976	33132	81486	229078	88155	111235	80691	104277	107660	165464
62 Net loss, noncapital assets	100979	*3495	*3707	*1867	*504	13823	14162	7912	1665	4444	4582	12116	32701
63 Other deductions	20467162	237164	721853	733552	1464977	2282698	5488768	1799778	2008046	1333305	1219242	1032239	2145540
64 Total receipts less total deducts	3045582	-29318	8326	80498	129363	168670	704285	243115	300996	288380	201235	219209	730824
65 Const taxable inc frm rel frn corps	18934	-	-	-	-	-	-	-	*726	*513	3091	159	14446
66 Net income (less deficit), total	3044700	-29318	8326	80498	129352	168433	702589	241997	300884	286891	200578	216425	738045
67 Net income, total	4215114	48233	172893	172354	246292	297306	940084	318396	398612	331511	269471	255800	764163
68 Deficit, total	1170414	*77551	164567	91856	116940	128873	237495	76399	97728	44619	68893	39375	26118
69 Net income (less def), Form 1120-A	-1599	-	*1332	*982	*-3913	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-25814	*-25814	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1097019	*-31829	83645	79985	59942	106285	317186	130038	122071	111798	71122	46776	-
72 Statutory special deductions, total	480854	*15478	*6602	*9164	46719	31141	74420	55997	46842	20534	34247	2200	137510
73 Net operating loss deduction	452887	*15478	*6602	*9060	46719	30853	72696	55720	44658	17642	32811	1614	119035
74 Dividends received deduction	27967	-	-	*104	-	*288	1724	*278	2185	*2892	1436	586	18475
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2332064	32755	19527	65861	87407	146469	443164	129142	217741	192913	161354	206837	628893
77 Income tax before credits, total	739733	10445	3135	12913	15030	29676	123593	43254	76108	66577	56330	73561	229111
78 Regular tax	720943	10339	3135	12913	14957	29671	123118	41899	73751	65509	54979	71285	219387
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*142	-	-	-	-	-	-	-	*142	*-0	-	-	-
81 Alternative minumum tax	16165	*92	-	-	*74	*5	*413	1254	2141	*876	685	1849	8774
82 Environmental tax	1568	*14	-	-	*6	-	*6	*18	58	115	162	240	950
83 Foreign tax credit	13856	-	-	-	-	*14	-	-	*126	*172	488	650	12407
84 U.S. Possessions tax credit	128	-	-	-	-	21	7	100	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1761	-	-	-	-	*1706	-	-	*2	-	-	52	-
87 General business credit	3279	*53	-	*143	*60	*-0	*489	-	*1024	*147	137	163	1063
88 Prior year minumum tax credit	6955	*13	-	-	-	-	*2966	*684	*269	*1011	922	1032	59
89 Income tax after credits, total	713754	10380	3135	12770	14970	27935	120131	42470	74686	65247	54784	71665	215582

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade

MAJOR GROUP 35
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	260656	13041	105281	39044	32343	26414	34277	5368	3141	925	405	236	180
2 Total assets	717038448	-	3382524	6760437	11556955	18796704	72990559	37391658	48086535	31939019	28092504	37342921	420698631
3 Cash	32483123	-	828815	1062887	1499471	2218217	6883874	2871962	3042391	1710403	1709954	2029049	8626099
4 Notes and accounts receivable	186064259	-	765378	1830854	3332716	5878262	24499784	12488914	16308042	9857745	8547195	11598820	90956548
5 Less: Allowance for bad debts	4110457	-	*185341	17510	23981	60834	351133	264496	394748	316171	295312	324256	1876674
6 Inventories	182780452	-	823485	1847742	3571652	5875840	23941275	12204215	15394424	10425611	8340361	9829480	90526368
7 Investments in govt. obligations, Total	32241730	-	*312	*35086	*5152	*11832	222250	124404	180368	118238	66528	74278	31403281
8 Tax-exempt securities	2598188	-	*116	*31	*11979	*33370	223950	59613	85275	120745	254720	62682	1745707
9 Other current assets	84823148	-	138732	233283	372326	550490	2270760	1368417	2249477	1692838	1642631	2015817	72288376
10 Loans to stockholders	3602514	-	227159	247601	373611	372761	903600	393949	263028	127765	67630	161997	463412
11 Mortgage and real estate loans	1599192	-	*11953	*52398	*11977	45994	141526	31953	63632	86256	55823	65076	1032604
12 Other investments	64771335	-	31380	250587	417197	480103	2754519	1835174	2430560	2086525	1970781	2855869	49658640
13 Depreciable assets	161920183	-	2169543	2888072	4375532	6850169	24008682	11071293	12354438	8316445	6727486	9607980	73550543
14 Less: Accumulated depreciation	80458055	-	1535969	2015724	2915088	4382097	15056488	6391882	6538074	4328473	3176981	4468771	29648508
15 Depletable assets	3429116	-	*14523	*10095	*29440	*3273	*16958	*6271	*131602	*51868	317571	193386	2654127
16 Less: Accumulated depletion	1120594	-	*14290	*8470	*11447	*2974	*9630	*482	*94124	*36114	178092	41500	723471
17 Land	9042179	-	29245	99821	175274	385954	1403920	805119	977491	548938	470103	659957	3486358
18 Intangible assets (Amortizable)	23408371	-	84927	134836	244825	368645	924254	540279	1244369	1050048	1157559	2297987	15360641
19 Less: Accumulated amortization	4997024	-	46703	56829	134670	129715	382926	242166	438791	309076	303814	523128	2429205
20 Other assets	18960789	-	39259	165678	220989	297415	595385	489120	827175	735426	718358	1248199	13623786
21 Total liabilities	717038448	-	3382524	6760437	11556955	18796704	72990559	37391658	48086535	31939019	28092504	37342921	420698631
22 Accounts payable	133500695	-	1320310	2052164	3335269	5416529	19782177	9417158	12581454	7441923	6278493	7465503	58409715
23 Mort, notes, and bonds under 1 yr	172380857	-	1793028	532399	859070	1591303	9278273	6383310	8899417	5596012	4902554	5701178	126844313
24 Other current liabilities	98703382	-	317977	609063	746411	1086337	4856345	2903950	4016678	2505038	2510851	3359638	75791093
25 Loans from stockholders	18021323	-	1951306	1181971	1566187	1768915	4633766	1594874	1493889	751767	524064	445366	2109218
26 Mort, notes, bonds, 1 yr or more	101409589	-	586741	1096613	1541209	2324676	8040124	3726730	5411299	4717363	4079987	5843329	64041519
27 Other liabilities	25747809	-	100737	161445	273890	177776	1382250	693877	2352960	775401	665886	1793752	17369836
28 Net worth	167274793	-	-2687575	1126782	3234920	6431168	25017625	12671760	13330837	10151515	9130669	12734154	76132938
29 Capital stock	41942127	-	891164	784218	1397526	1632381	4982851	1538067	2547586	1954968	2320394	2513926	21379045
30 Paid-in or capital surplus	57042807	-	655621	1222617	1078422	1261653	4229179	1950276	3710850	2980718	4043674	5816588	30093210
31 Retained earnings, appropriated	313013	-	-	-	*19436	*35222	131186	*36851	*10273	*20662	3372	549	55463
32 Retained earnings, unappropriate	48696388	-	-3403961	5577	987400	3179245	8429948	4367006	1783446	1729901	715532	3081527	27820767
33 Retained earnings (S Corp)	28734491	-	-756970	-661680	228347	1110907	9093359	5351735	5870669	3801050	2328530	1465786	902760
34 Less: Cost of treasury stock	9454032	-	73430	223949	476210	788240	1848898	572175	591986	335784	280831	144221	4118307
35 Total receipts	1375001755	23632982	22448546	31165358	41842640	66816001	241855550	112460128	139768838	85119237	72263907	82597828	455030740
36 Business receipts	1344560792	23372265	22222349	30843400	41358281	65918307	239716946	111181914	138449456	84037983	71283713	81287571	434888607
37 Interest	12302577	38805	11519	30446	32540	57570	254379	125207	160585	120628	173177	256866	11040854
38 Interest on govt. obligations, State and local	205629	1368	*6	*406	*2085	3470	24280	9454	11191	10610	12762	6214	123782
39 Rents	2439534	1817	*6769	*2351	7526	29002	96734	49962	59526	34888	58927	60113	2031921
40 Royalties	965523	*2	-	-	*115	*11994	11795	6564	37235	25487	66451	202871	603009
41 Net S-T cap gain less net LT loss	133091	*48886	*784	*198	*545	*1264	4700	*587	2957	2496	9572	14748	46353
42 Net L-T cap gain less net ST loss	1189556	35600	*20953	17736	76429	41588	62693	69624	82271	26337	46320	143390	566616
43 Net gain, noncapital assets	1945928	12334	*10203	44963	45957	50581	86575	53329	34001	15314	26484	32528	1533659
44 Dividends, domestic corporations	336043	*3999	*137	*631	3911	3417	42985	8511	26837	12410	8936	10561	213707
45 Dividends, foreign corporations	656881	-	-	-	*307	-	*2798	*3906	21001	24029	22052	22706	560081
46 Other receipts	10266201	117906	175827	225226	314944	698808	1551664	951072	883777	809054	555512	560258	3422151
47 Total deductions	1359645149	23790860	22608204	31097689	41633577	66297589	238741788	110732241	137211261	83832193	71073787	81097767	451528193
48 Cost of sales and operations	1113356492	20372410	14606918	23491913	30158681	50909996	190859468	90152605	114487723	70171954	60114204	67687774	380342846
49 Compensation of officers	21390651	280230	1657743	1530036	2122415	2433164	6375272	2233252	2034267	931005	515598	434804	842864
50 Repairs	3548911	34893	119992	113474	155504	247038	816317	381573	340234	210657	164491	221004	743733
51 Bad debts	3161843	70006	41356	79566	98058	225344	652264	361706	355178	207820	176681	175637	718227
52 Rent paid on business property	11152713	166781	593087	670080	792046	949422	2411849	935583	998143	571622	459270	524857	2079973
53 Taxes paid	16252014	147988	378997	427932	718783	1195393	3591164	1667851	1845371	963594	1021667	960615	3332658
54 Interest paid	17225271	151170	107104	152926	281751	371006	1567296	827778	1097700	713771	674827	791733	10488208
55 Contributions or gifts	256657	802	2413	3827	6051	11223	36010	16087	21093	15005	15821	15995	112328
56 Amortization	1645058	24822	7726	6621	43390	45002	135715	72041	148337	93536	106646	132124	829098
57 Depreciation	18203995	116058	210970	269741	373106	574222	1863573	842800	1021358	670931	568870	808718	10883648
58 Depletion	238535	*2	-	*2993	*3476	*596	*741	*798	18346	*1110	8596	47190	154688
59 Advertising	11208872	103292	151423	181862	364223	292119	1055090	526026	869923	515411	547288	1127766	5474448
60 Pension, prof sh, stock, annuity	2842442	39142	73085	97723	143700	184880	657969	265793	293923	161360	114576	152107	658185
61 Employee benefit programs	5622236	63866	106718	117939	173574	268690	1045076	508515	638044	385880	327603	397266	1589064
62 Net loss, noncapital assets	779440	56435	*12922	13891	9216	25724	42506	40060	42538	24375	36766	40779	434229
63 Other deductions	132760019	2162962	4537749	3937165	6189603	8563770	27631479	11899773	12999082	8194162	6220883	7579396	32843995
64 Total receipts less total deducts	15356606	-157878	-159657	67669	209063	518412	3113762	1727888	2557577	1287043	1190119	1500061	3502548
65 Const taxable inc frm rel frn corps	1094292	1660	-	-	-	-	*14411	*1831	*10390	30642	16940	20612	997807
66 Net income (less deficit), total	16245270	-157586	-159663	67263	206977	514943	3103893	1720265	2556776	1307074	1194296	1514459	4376573
67 Net income, total	26811147	355258	734263	698052	828871	1309822	4541545	2331665	3358467	1923077	1740527	2010480	6979120
68 Deficit, total	10565878	512844	893926	630789	621894	794879	1437652	611400	801691	616003	546231	496022	2602548
69 Net income (less def), Form 1120-A	-48601	*-3489	-6065	-20474	-18573	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-62350	-62350	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	6728962	18583	122230	119866	156466	343346	1841379	1028778	1633965	714476	566541	160894	22440
72 Statutory special deductions, total	2489409	79156	130944	116233	101392	126115	321343	115955	214573	119459	162067	298856	703318
73 Net operating loss deduction	2227360	76640	130845	115772	98590	123665	287656	110195	189961	100540	152180	282780	558534
74 Dividends received deduction	262050	*2515	*99	*461	2801	2450	33686	5759	24612	18919	9887	16075	144784
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	15389690	141706	119348	214741	359097	550227	1913746	1003732	1361330	985812	985612	1519813	6234525
77 Income tax before credits, total	5306808	49263	18336	36542	64040	124182	555712	339637	469275	343984	347946	546059	2411832
78 Regular tax	5014928	47223	18272	36532	63824	124021	548146	333200	459828	336546	337480	529791	2180065
79 Personal holding company tax	*161	-	-	-	-	-	-	*45	*1	-	14	17	84
80 Recapture of investment credit	*696	-	-	-	-	-	-	-	-	*664	32	-	-
81 Alternative minumum tax	270230	*603	*64	*9	*215	*160	6544	4789	8068	5087	8859	14199	221632
82 Environmental tax	14394	119	-	*1	-	-	*44	*69	458	690	1029	2052	9932
83 Foreign tax credit	398627	29	-	-	*37	-	*432	*1985	5016	17620	6981	10708	355818
84 U.S. Possessions tax credit	2058	-	-	-	-	3	279	188	961	627	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*54724	-	-	-	-	-	-	-	*17	*-0	-	-	54707
87 General business credit	52994	115	*195	*159	*417	*1132	5209	2207	1781	4533	1999	8829	26418
88 Prior year minumum tax credit	40966	-	-	-	-	*1078	4328	4095	4190	3139	5748	6223	12165
89 Income tax after credits, total	4757439	49119	18141	36384	63585	121970	545464	331162	457309	318064	333217	520299	1962725

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	21902	1072	7205	4304	3736	2477	2550	263	185	45	24	15	26
2 Total assets	95072612	-	274367	773464	1283944	1701067	5074437	1795928	2859715	1608982	1782022	2463516	75455172
3 Cash	3730150	-	76788	62103	133756	135092	430944	157693	150819	90620	135078	139063	2218193
4 Notes and accounts receivable	31930676	-	26322	178406	243112	398214	1363450	508233	905285	414042	436594	778091	26678927
5 Less: Allowance for bad debts	695571	-	-	*14	*751	*5843	12997	3739	14752	19374	10557	14018	613528
6 Inventories	17755105	-	71870	393539	622033	849753	2144857	761829	1169837	647944	635040	489216	9969187
7 Investments in govt. obligations, Total	202040	-	*195	*2512	*5152	-	*23513	-	*34507	2825	8835	-	124501
8 Tax-exempt securities	*10474	-	-	-	*337	-	-	*30	-	843	8844	420	-
9 Other current assets	4487167	-	*2587	36974	16020	45260	99579	47283	136168	77917	95290	204311	3725777
10 Loans to stockholders	220541	-	*20696	*25214	38649	*21687	24380	*47491	*15594	*5068	10373	661	10727
11 Mortgage and real estate loans	19135	-	-	-	*1182	*3140	*6029	*1719	*633	*569	908	-	4954
12 Other investments	7180690	-	*2863	*3505	*11928	16356	216402	60380	46984	39760	69452	281668	6431393
13 Depreciable assets	37158866	-	183926	229654	512027	536957	1514977	380975	622034	532517	447737	770662	31427400
14 Less: Accumulated depreciation	13504038	-	125331	168942	349637	364118	935473	224627	306128	261788	203911	331081	10233001
15 Depletable assets	24459	-	-	-	-	-	-	-	-	-	24459	-	-
16 Less: Accumulated depletion	16630	-	-	-	-	-	-	-	-	-	16630	-	-
17 Land	1047256	-	*11001	-	30424	*30336	87964	18754	38024	37645	30416	66139	696554
18 Intangible assets (Amortizable)	1402070	-	*238	*3490	*516	23875	73463	*9549	39397	39464	77076	91164	1043838
19 Less: Accumulated amortization	451679	-	*42	*2111	*351	15974	9414	*5912	22173	*13205	10871	34777	336849
20 Other assets	4571902	-	3253	9133	19548	26332	46764	36271	43485	14135	43887	21996	4307098
21 Total liabilities	95072612	-	274367	773464	1283944	1701067	5074437	1795928	2859715	1608982	1782022	2463516	75455172
22 Accounts payable	22661547	-	61254	240261	242062	355503	1289861	380686	700194	282102	402849	501748	18205027
23 Mort, notes, and bonds under 1 yr	15707438	-	*26455	97857	99840	130856	573607	305876	697913	317232	292408	169747	12995647
24 Other current liabilities	8991062	-	34830	81454	49982	130603	246522	68116	205473	80055	125651	290247	7678129
25 Loans from stockholders	1417333	-	53944	132074	152353	239453	268194	*73607	84940	*25718	5778	2273	378999
26 Mort, notes, bonds, 1 yr or more	18792551	-	*25467	104285	182137	259675	643835	185684	349881	280224	229456	232207	16299700
27 Other liabilities	3339807	-	*3432	*1756	-1329	1265	236856	43520	54170	45568	74691	84925	2794954
28 Net worth	24162874	-	68984	115777	558897	583711	1815562	738439	767143	578084	651189	1182370	17102717
29 Capital stock	5725616	-	61888	58372	130791	138696	172804	87615	160779	157381	235503	336699	4185088
30 Paid-in or capital surplus	5647495	-	*27240	*49181	102817	73625	198388	449931	252977	258703	157062	188230	3889343
31 Retained earnings, appropriated	*21266	-	-	-	-	-	*15366	*1517	*4362	-	21	-	-
32 Retained earnings, unappropriate	11460244	-	-40831	17542	377748	517453	1109590	-42929	-7650	53543	151332	296160	9028285
33 Retained earnings (S Corp)	1943747	-	*26011	*32054	*50309	64265	499679	278634	378913	*128869	117423	367592	-
34 Less: Cost of treasury stock	635496	-	*5324	*41371	102767	210327	180264	36329	22238	*20412	10153	6311	-
35 Total receipts	165692437	553324	1513773	3452096	4895340	5710177	12862936	4574531	6250381	3445644	3279118	7895100	111260016
36 Business receipts	160798823	599457	1501273	3423413	4871010	5665865	12734365	4505980	6178958	3400297	3225282	7748304	106944621
37 Interest	1147777	*1006	*722	*1127	4658	4065	19466	7607	10350	9744	15712	35185	1038137
38 Interest on govt. obligations, State and local	10147	-	-	-	*28	-	*920	*11	-	*121	421	91	8554
39 Rents	1330052	*314	*1087	*230	*1788	*1394	8796	*529	1776	*6207	1730	2096	1304105
40 Royalties	7139	*2	-	-	-	-	*90	-	*36	-	231	2282	4498
41 Net S-T cap gain less net LT loss	*2035	-	-	-	-	-	-	*71	*388	-	85	1271	220
42 Net L-T cap gain less net ST loss	41494	*12312	-	-	*119	*8477	2223	*81	*791	*297	1661	599	14933
43 Net gain, noncapital assets	1376515	*311	*138	*5423	*897	7945	7850	1202	6132	1439	2781	7997	1334399
44 Dividends, domestic corporations	7688	-	-	-	*4	*372	*277	*266	*31	*169	336	1159	5076
45 Dividends, foreign corporations	13170	-	-	-	-	-	-	-	-	-	2752	125	10293
46 Other receipts	957598	*-60077	10553	21904	16837	22060	88949	58786	51919	27370	28128	95989	595179
47 Total deductions	164612603	626371	1523343	3437960	4827589	5669230	12653339	4483983	6117384	3351961	3186228	7600146	111135070
48 Cost of sales and operations	129823622	*446244	899630	2577625	3533046	4168580	9333504	3582474	4848556	2595271	2648711	6582097	88607884
49 Compensation of officers	1510008	*8454	128758	131047	257216	214936	383728	79944	108063	40303	26973	28755	101832
50 Repairs	302750	*1352	20817	19328	20112	20138	42739	12722	20931	11131	8420	7397	117664
51 Bad debts	266425	*7573	*2965	9860	9497	7093	25346	5634	15692	6750	6230	4807	164979
52 Rent paid on business property	1151843	23937	55028	81696	89205	99749	205263	45731	64601	46134	26122	33400	380976
53 Taxes paid	1333412	11561	31691	46399	80893	92529	223220	59484	75626	50009	42636	38208	581156
54 Interest paid	2697199	*4513	6025	20330	24647	43768	96157	39525	57701	37844	34593	30428	2301668
55 Contributions or gifts	24550	*149	*289	*267	490	570	1387	410	386	1431	349	1557	17265
56 Amortization	138622	*1170	*629	*465	*276	4431	7132	3225	5453	2035	7767	2093	103946
57 Depreciation	8288024	*3418	19996	26046	36184	45872	122982	29444	64942	64324	38717	77390	7758710
58 Depletion	*439	-	-	-	-	-	*153	-	-	-	286	-	-
59 Advertising	3566431	*2802	13379	39800	44190	25136	80516	20379	38140	16132	21715	364786	2899456
60 Pension, prof sh, stock, annuity	257825	*176	*2227	*2150	7822	17802	29698	10579	13574	9662	6881	7589	149666
61 Employee benefit programs	644433	*5100	9421	*8371	23082	26799	74116	25694	46407	24888	17643	18436	364476
62 Net loss, noncapital assets	27942	*2139	-	*5153	*514	*1186	1507	*105	*868	*1765	984	5840	7880
63 Other deductions	14579079	107785	332489	469423	700417	900641	2025891	568634	756444	444283	298199	397363	7577511
64 Total receipts less total deducts	1079834	-73047	-9570	14136	67752	40947	209598	90549	132996	93683	92890	294954	124946
65 Const taxable inc frm rel frn corps	8170	-	-	-	-	-	-	-	-	-	5943	-	2227
66 Net income (less deficit), total	1077858	-73047	-9570	14136	67724	40947	208677	90538	132996	93562	98413	294863	118619
67 Net income, total	2221584	*11947	40527	72580	85284	107233	250566	111314	160278	113410	112695	295181	860569
68 Deficit, total	1143726	*84994	50097	58444	17560	66286	41889	*20776	27282	*19848	14282	318	741950
69 Net income (less def), Form 1120-A	*-930	*-20	*-199	*-711	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-55299	*-55299	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	436262	*-17843	*34692	*29655	*30243	1283	73852	43362	112704	*30026	22263	76027	-
72 Statutory special deductions, total	281751	*194	*1426	*1481	*11306	*6715	5418	*2245	*8645	*3140	12903	36941	191339
73 Net operating loss deduction	272029	*194	*1426	*1481	*11303	*6454	*5225	*2059	*8623	*3084	12332	35965	183884
74 Dividends received deduction	9722	-	-	-	*2	*261	*194	*186	*21	*56	571	976	7455
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1419186	*11753	*3467	25352	41277	71517	157753	62000	36000	80244	77626	182212	669984
77 Income tax before credits, total	670373	*3815	*520	3996	7639	17526	45328	20724	12971	27395	28497	63773	438189
78 Regular tax	462357	*3807	*520	3995	7525	17526	45241	20717	11983	27272	26444	63500	233827
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	204324	*3	-	-	*114	-	*87	-	*686	*56	1357	-	202020
82 Environmental tax	2759	*5	-	*1	-	-	-	*7	-	*46	84	274	2342
83 Foreign tax credit	*3581	-	-	-	-	-	-	-	-	*36	2519	194	833
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2717	-	-	-	*125	-	*191	-	*37	*1318	33	314	699
88 Prior year minumum tax credit	5903	-	-	-	-	-	*284	*24	*429	*16	-	2039	3111
89 Income tax after credits, total	658172	*3815	*520	3996	7514	17526	44853	20700	12505	26025	25945	61226	433546

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Furniture and
home furnishings

MINOR INDUSTRY 5020
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	9309	*964	4402	1344	*623	952	794	152	53	*16	7	**	**
2 Total assets	6117668	-	141835	198662	*235009	635525	1583014	1084069	806203	*559004	874347	**	**
3 Cash	477896	-	35233	27670	*20187	69776	152883	54099	24887	*53978	39183	**	**
4 Notes and accounts receivable	1932297	-	*16501	*48414	*50672	178145	517149	488241	314683	*175301	143191	**	**
5 Less: Allowance for bad debts	60447	-	-	-	-	*3086	10778	*9420	15386	*13953	7823	**	**
6 Inventories	2103440	-	*31861	82488	*101856	238761	648778	361649	253509	*176929	207609	**	**
7 Investments in govt. obligations, Total	*24016	-	-	-	-	-	*218	-	*23798	-	-	-	-
8 Tax-exempt securities	*2819	-	-	-	-	-	-	*827	-	-	1991	-	**
9 Other current assets	431821	-	*6696	*1228	*34174	43376	71387	16423	52167	*38053	168317	**	**
10 Loans to stockholders	37106	-	*385	*154	-	*17931	17828	*808	-	-	-	-	-
11 Mortgage and real estate loans	*1219	-	-	-	-	-	-	-	*1012	-	208	-	-
12 Other investments	278084	-	-	*6274	-	*21936	22780	*35172	52196	*48478	91247	**	**
13 Depreciable assets	1554331	-	76971	*83584	*67817	167229	351669	263640	147320	*133910	262191	**	**
14 Less: Accumulated depreciation	836237	-	31501	*60160	*35365	112938	203013	171227	66378	*69991	85663	**	**
15 Depletable assets	*10213	-	-	*10095	-	-	-	-	-	-	118	**	**
16 Less: Accumulated depletion	*8587	-	-	*8470	-	-	-	-	-	-	118	-	**
17 Land	78413	-	-	-	-	*2537	*13241	*21411	*2705	*1944	36575	**	**
18 Intangible assets (Amortizable)	92985	-	*4038	*12878	*153	*23258	7809	*9238	*19535	*10067	6010	**	**
19 Less: Accumulated amortization	41932	-	*654	*7525	*64	*9913	*5013	*903	*11785	*3411	2664	-	**
20 Other assets	40232	-	*2304	*2033	*-4421	-1487	-1926	14111	7941	*7700	13977	**	**
21 Total liabilities	6117668	-	141835	198662	*235009	635525	1583014	1084069	806203	*559004	874347	**	**
22 Accounts payable	1510935	-	44740	57300	*70676	178422	515426	261862	173840	*121640	87029	**	**
23 Mort, notes, and bonds under 1 yr	825132	-	*11986	*14183	*5707	52986	207779	235731	89718	*96716	110326	**	**
24 Other current liabilities	603337	-	10580	13384	*4617	75231	153812	156998	81064	*41407	66245	**	**
25 Loans from stockholders	376188	-	42645	*41366	*25344	57793	141167	35820	*9435	*20109	2510	-	-
26 Mort, notes, bonds, 1 yr or more	552952	-	*25068	*46397	*29365	65265	70885	84405	*118620	*23582	89366	**	-
27 Other liabilities	100808	-	*6265	*11606	*-2590	*10680	*5202	*26517	*22333	*15404	5392	**	-
28 Net worth	2148315	-	552	14427	*101891	195148	488743	282736	311192	*240148	513479	**	**
29 Capital stock	382263	-	23423	64029	*44951	42968	56746	27177	60782	*33784	28403	**	**
30 Paid-in or capital surplus	334003	-	*6096	*187	*33	*12877	103582	53786	71113	*51284	35045	**	**
31 Retained earnings, appropriated	*6118	-	-	-	-	*6118	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1135460	-	-41292	*22809	*18343	135361	189939	169831	*44597	*94257	501616	**	**
33 Retained earnings (S Corp)	446504	-	*12343	*-72445	*38604	*35565	147345	*51397	*150099	*72501	11095	-	-
34 Less: Cost of treasury stock	156032	-	*18	*153	*41	*37741	*8869	*19454	*15400	11678	62679	-	**
35 Total receipts	17023856	*32983	949854	848697	*741336	1917560	4800892	2773103	2092135	*1261722	1605573	**	**
36 Business receipts	16668442	*32729	949709	842062	*740115	1874929	4679757	2736053	2017212	*1235656	1560219	**	**
37 Interest	21701	*44	*101	*472	*1	1925	3731	*2003	*5007	*986	7431	**	**
38 Interest on govt. obligations, State and local	*1558	-	-	-	-	-	*1216	*160	*5	-	177	-	**
39 Rents	42492	-	-	-	-	*1030	*16875	*2463	-	*537	21587	-	**
40 Royalties	*1018	-	-	-	-	-	-	*196	*589	-	233	-	**
41 Net S-T cap gain less net LT loss	*163	-	-	-	-	-	*-0	-	-	-	163	-	**
42 Net L-T cap gain less net ST loss	*2752	-	-	*37	-	*366	-	*175	-	-	2174	-	**
43 Net gain, noncapital assets	4880	-	-	-	-	*511	*613	*941	*36	*33	2746	-	**
44 Dividends, domestic corporations	*1288	-	*45	*13	-	*336	*22	*852	-	-	19	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	279563	*210	*-0	*6112	*1219	38463	98677	30261	69286	*24511	10824	**	**
47 Total deductions	16691544	*43481	908967	873005	*736702	1918748	4721222	2761999	2023426	*1230651	1473344	**	**
48 Cost of sales and operations	11971921	*27696	582855	625884	*496543	1325975	3250221	2100501	1536295	*935081	1090870	**	**
49 Compensation of officers	635470	-	*54309	*44283	*48500	103946	228295	52362	64826	*27039	11910	**	**
50 Repairs	48674	*385	3892	*3428	*1718	5271	13963	6946	3725	*1719	7627	**	**
51 Bad debts	69265	*384	-	*769	*981	9261	24597	13220	7827	*7295	4931	**	**
52 Rent paid on business property	369429	*2968	29369	36409	*42932	64068	100479	35717	24331	*14098	19057	**	**
53 Taxes paid	265361	*683	14296	21851	*11089	38915	66335	38316	31563	*11012	31301	**	**
54 Interest paid	129654	*5	*2673	*4378	*3770	14004	26473	29458	21669	*13159	14065	**	**
55 Contributions or gifts	5717	-	*127	-	-	*202	540	*377	*223	*85	4163	**	**
56 Amortization	8546	-	*352	*30	*14	*2306	761	*301	843	*2683	1255	**	**
57 Depreciation	115711	*457	12389	*5641	*4745	12904	33678	16071	8694	*9167	11964	**	**
58 Depletion	*3006	-	-	*2993	-	-	-	-	-	-	13	-	**
59 Advertising	189983	*213	7384	*7776	*6712	11367	42793	30802	53212	*21776	7949	**	**
60 Pension, prof sh, stock, annuity	51482	-	*3963	*2016	*3267	*17060	9086	4590	4305	*2552	4644	**	**
61 Employee benefit programs	78465	-	*2532	*3116	*832	7628	25017	11042	11133	*10519	6645	**	**
62 Net loss, noncapital assets	2796	-	-	-	-	*112	*1249	*109	*11	*1083	232	**	-
63 Other deductions	2746064	*10689	194824	114432	*115600	305729	897734	422188	254768	*173383	256716	**	**
64 Total receipts less total deducts	332312	*-10497	40887	-24308	*4633	-1188	79670	11104	68709	*31071	132230	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	330754	*-10497	40887	-24308	*4633	-1188	78454	10945	68704	*31071	132052	**	**
67 Net income, total	554152	*167	84985	*13973	*5883	37815	110422	42426	75588	*50839	132052	**	**
68 Deficit, total	223399	*10665	*44098	38282	*1250	39003	*31968	*31481	*6884	19769	-	-	-
69 Net income (less def), Form 1120-A	*6324	-	*6392	-	*-68	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-575	*-575	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	155350	*-9922	*66442	*-23327	*2460	*15537	41388	*-3030	*44462	*14800	6541	-	-
72 Statutory special deductions, total	30646	*167	*6710	*10537	-	*4759	*671	*3456	*734	*23	3589	**	**
73 Net operating loss deduction	29743	*167	*6679	*10528	-	*4523	*654	*2860	*734	*23	3575	**	**
74 Dividends received deduction	*904	-	*31	*9	-	*236	*17	*597	-	-	13	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	265470	-	*10377	-	*3423	*14157	44916	*19386	*27319	*23970	121923	-	**
77 Income tax before credits, total	84605	*26	*1556	-	*513	*2776	12566	*6884	*9257	*8225	42801	**	**
78 Regular tax	83828	-	*1556	-	*513	*2776	12566	*6400	*9250	*8205	42561	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*583	-	-	-	-	-	-	*484	-	-	98	**	-
82 Environmental tax	*169	-	-	-	-	-	-	-	*7	*20	142	-	**
83 Foreign tax credit	*98	-	-	-	-	-	-	-	*98	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*64	-	-	-	-	-	*64	-	-	-	-	-	-
88 Prior year minumum tax credit	*120	-	-	-	-	-	*104	-	-	*16	-	-	-
89 Income tax after credits, total	84324	*26	*1556	-	*513	*2776	12399	*6884	*9160	*8209	42801	**	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Lumber and construction materials

MINOR INDUSTRY 5030
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11091	*151	3037	1308	1511	1518	2782	495	227	35	15	9	4
2 Total assets	20831581	-	89933	230341	524971	1164851	5997580	3327296	3403169	1164641	973485	1319011	2636302
3 Cash	1125248	-	37815	52702	77792	103741	426937	140843	149502	25296	34883	17976	57760
4 Notes and accounts receivable	6957969	-	*10542	*55163	121474	412815	2189638	1152624	1347538	447992	363149	409963	447071
5 Less: Allowance for bad debts	151578	-	-	-	*3816	*1988	26677	33887	43902	16467	8001	9870	6969
6 Inventories	5920351	-	*21423	*49652	121972	360091	2001178	1151758	1090718	324560	218660	367819	212522
7 Investments in govt. obligations, Total	*40178	-	-	-	-	-	*35078	*4999	-	-	101	-	-
8 Tax-exempt securities	*20317	-	-	-	*67	-	-	-	*20249	-	-	-	-
9 Other current assets	963401	-	*960	-	7636	54676	89962	75772	138116	18505	31214	21049	525511
10 Loans to stockholders	193797	-	*2810	*982	*27730	*8494	66688	62416	16860	*2122	5695	-	-
11 Mortgage and real estate loans	73149	-	-	-	-	*70	*20885	*15557	*9833	*1053	-	1029	24721
12 Other investments	968548	-	*5948	-	*54542	18940	213087	125615	98688	73620	40053	246387	91668
13 Depreciable assets	7604728	-	*66770	*181771	320830	404776	2033983	1133299	937280	401297	423878	311440	1389403
14 Less: Accumulated depreciation	4097299	-	*54152	*113770	252638	231649	1256819	639774	521702	213803	220674	150712	441608
15 Depletable assets	*31242	-	-	-	-	-	*702	*5981	*532	-	1988	-	22040
16 Less: Accumulated depletion	*2741	-	-	-	-	-	*642	*482	-	-	528	-	1089
17 Land	695407	-	-	*3806	*17706	*13288	174026	123627	68580	31529	45944	38183	178717
18 Intangible assets (Amortizable)	302148	-	*148	-	*2199	33411	39251	5757	23559	*29933	28359	2380	137151
19 Less: Accumulated amortization	102946	-	*81	-	*680	*12145	28131	*1314	7822	*3205	7957	472	41140
20 Other assets	289663	-	*-2248	*34	*30159	331	18434	4506	75139	42208	16720	63837	40544
21 Total liabilities	20831581	-	89933	230341	524971	1164851	5997580	3327296	3403169	1164641	973485	1319011	2636302
22 Accounts payable	4094204	-	*13721	*59270	91453	319885	1292411	670693	732208	223177	178914	222679	289794
23 Mort, notes, and bonds under 1 yr	3670482	-	*55030	*1696	58658	83961	997555	698795	693894	157278	132181	265467	525968
24 Other current liabilities	1412773	-	*15027	*34529	36947	54528	278620	182755	279049	65468	73600	131674	260575
25 Loans from stockholders	918345	-	*107542	*12110	66773	71868	340860	115648	115796	*16434	3800	13086	54428
26 Mort, notes, bonds, 1 yr or more	3173459	-	*4737	*51478	82057	194388	621387	296424	360881	243980	237954	225806	854367
27 Other liabilities	383226	-	*1	*3463	*156	*591	79480	129156	16682	*18072	25998	19945	89682
28 Net worth	7179092	-	-106126	67794	188928	439629	2387268	1233827	1204660	440233	321037	440353	561489
29 Capital stock	1290465	-	9332	*2279	33511	88179	200085	112358	127887	108324	91106	266060	251344
30 Paid-in or capital surplus	1431846	-	*7531	*-1691	*30295	69997	245044	141272	127766	59554	67271	75300	609506
31 Retained earnings, appropriated	*3350	-	-	-	-	-	*2860	-	*490	-	-	-	-
32 Retained earnings, unappropriate	2425854	-	*-80188	*-2791	141756	218387	1227332	369658	473670	126625	145923	104844	-299361
33 Retained earnings (S Corp)	2363377	-	*-42800	*69998	*-6708	*67510	895587	659226	511855	*152577	56133	-	-
34 Less: Cost of treasury stock	335800	-	-	-	*9926	*4443	183640	48688	37009	*6848	39396	5851	-
35 Total receipts	65910219	*344241	725264	810833	2062099	3645569	20730218	10533743	12957912	3774473	2822981	3396549	4106337
36 Business receipts	65126808	*343251	725894	800994	2038519	3621221	20565050	10449393	12846567	3736194	2799715	3378402	3821607
37 Interest	185767	*3	*84	*1520	1631	6482	31503	9237	11103	*3576	6952	10634	103041
38 Interest on govt. obligations, State and local	2603	-	-	-	-	*59	*807	*106	*1523	*-0	49	6	53
39 Rents	149362	-	*1202	-	*485	*2171	4243	4011	4953	*4714	875	3660	123048
40 Royalties	*6524	-	-	-	-	-	*75	-	*415	*89	22	-	5922
41 Net S-T cap gain less net LT loss	*2447	-	-	-	-	-	*2161	-	*155	-	-	131	-
42 Net L-T cap gain less net ST loss	29921	*47	*104	-	-	*997	3658	*961	12938	*75	4325	221	6595
43 Net gain, noncapital assets	35794	*32	-	*7785	*927	*1589	3784	14435	3433	*2324	1224	262	-
44 Dividends, domestic corporations	6542	-	-	-	*630	*14	*905	*1901	*290	*60	2655	11	76
45 Dividends, foreign corporations	*2046	-	-	-	*248	-	*1098	-	*699	-	-	-	-
46 Other receipts	362406	*908	*-2020	*534	19659	13035	116934	53700	75837	27440	7163	3223	45995
47 Total deductions	64880320	*354847	697372	815869	2042343	3588671	20395541	10342531	12681369	3728382	2774111	3344094	4115189
48 Cost of sales and operations	54844549	*283121	488410	*596439	1586454	2784773	17179889	8852871	11075749	3234547	2406853	2939783	3415660
49 Compensation of officers	1222336	*2743	*37579	*40538	59016	169410	485842	181711	167150	28452	13547	18846	17504
50 Repairs	206292	*1818	*635	*8506	12678	13628	54920	34798	36721	12330	6750	9035	14475
51 Bad debts	226435	*5697	*6728	*356	9941	26233	77899	39564	32954	8448	5910	9415	3292
52 Rent paid on business property	490021	*3397	19299	*9964	43136	46294	148808	65284	75260	23128	12678	22920	19853
53 Taxes paid	681011	*3273	11243	17983	38062	54610	210845	99896	101712	31957	23745	27266	60418
54 Interest paid	609399	*4659	*5856	*3534	12936	22700	153483	75322	85529	29026	29774	36325	150254
55 Contributions or gifts	8620	*150	*289	*262	*252	908	2546	324	1845	*972	354	613	106
56 Amortization	33772	*802	*6	-	*223	*1626	2437	2351	12494	2249	2078	2672	6832
57 Depreciation	555103	*2905	*6836	22043	22395	40465	151607	73428	70530	32302	24292	24785	83516
58 Depletion	*6131	-	-	-	-	-	*480	*482	*300	*16	4338	-	516
59 Advertising	140459	*1011	*9479	*3402	9318	7514	48164	19668	17770	8252	4604	2415	8862
60 Pension, prof sh, stock, annuity	171644	*163	*3283	*3019	*3843	*15034	61609	23390	33722	9502	8041	5469	4569
61 Employee benefit programs	281711	*3417	*2743	*1700	*14576	22008	81416	46613	49052	12747	13849	15262	18327
62 Net loss, noncapital assets	21695	*402	*153	-	*3186	*1012	1955	*1251	8834	*162	1055	138	3547
63 Other deductions	5381143	*41290	104832	108123	226328	382456	1733642	825578	911748	294294	216244	229149	307460
64 Total receipts less total deducts	1029899	*-10606	27891	-5036	19756	56898	334677	191212	276543	46091	48870	52456	-8852
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1027296	*-10606	27891	-5036	19756	56839	333870	191107	275020	46090	48821	52450	-8906
67 Net income, total	1381565	*4502	*48755	*30983	42988	86522	434777	238611	295202	57433	56074	63009	22710
68 Deficit, total	354269	*15108	*20864	*36019	*23232	29683	100907	47504	20182	*11343	7252	10559	31616
69 Net income (less def), Form 1120-A	*207	-	*207	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-820	*-820	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	662294	*3061	*28445	*12770	*10604	*26810	232318	148600	155480	*27795	16411	-	-
72 Statutory special deductions, total	106858	-	*10032	-	*7578	*12541	13383	*8212	11964	*4554	2816	13048	22728
73 Net operating loss deduction	101652	-	*10032	-	*7137	*12531	11652	*6882	*11063	*4512	2133	13040	22670
74 Dividends received deduction	5205	-	-	-	*441	*10	*1732	*1331	*901	*42	683	8	58
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	524677	*1441	*6836	*11051	*11673	44797	152717	62632	122535	*24085	36948	49961	-
77 Income tax before credits, total	169323	*490	*1025	*1760	*1775	9960	42621	21153	41909	*8577	14116	18656	7279
78 Regular tax	157902	*490	*1025	*1760	*1775	9960	42464	20998	41523	*8179	12549	17178	-
79 Personal holding company tax	*1	-	-	-	-	-	-	-	*1	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	11191	-	-	-	-	-	*157	*155	*349	*384	1529	1396	7222
82 Environmental tax	229	-	-	-	-	-	-	-	*36	*14	38	82	57
83 Foreign tax credit	*37	-	-	-	*37	-	-	-	-	-	-	-0	-
84 U.S. Possessions tax credit	1064	-	-	-	-	-	103	-	961	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	605	-	-	-	-	*68	*96	*89	*15	-	-	338	-
88 Prior year minumum tax credit	4679	-	-	-	-	*1078	*1016	*390	*78	*1280	282	554	-
89 Income tax after credits, total	162938	*490	*1025	*1760	*1738	8814	41407	20674	40855	*7297	13834	17765	7279

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Sporting, recreational, photographic, and hobby goods, toys, and supplies

MINOR INDUSTRY 5040
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	11852	*474	6705	1247	1177	774	1105	166	133	25	34	8	5
2 Total assets	16707036	-	136245	209021	418639	590982	2400074	1057008	2149924	871201	2410867	1101525	5361550
3 Cash	879634	-	23226	*21557	69233	66361	207130	101037	96660	20549	118118	23676	132087
4 Notes and accounts receivable	4923075	-	*16119	*48111	103393	145604	762523	353650	735879	289573	771979	332266	1363976
5 Less: Allowance for bad debts	225793	-	*478	-	-	*1788	13435	*6846	27154	18102	73421	30333	54235
6 Inventories	5692500	-	74326	*83263	137982	208051	901746	432808	855284	282499	817684	347659	1551197
7 Investments in govt. obligations, Total	36919	-	-	-	-	-	-	-	-	-	7224	29695	-
8 Tax-exempt securities	*32159	-	*105	-	-	-	*324	*12374	-	-	18856	-	500
9 Other current assets	806186	-	*7177	*1158	2533	20332	71482	27038	90076	34846	170734	32028	348782
10 Loans to stockholders	61812	-	*961	*363	*1270	*10520	31233	*568	*11857	*979	4057	-	4
11 Mortgage and real estate loans	*2372	-	-	-	-	-	*2372	-	-	-	-	-	-
12 Other investments	1533004	-	-	*13269	*10164	*30818	109372	*21111	31426	*40314	185283	126197	965049
13 Depreciable assets	3574249	-	27630	*32921	237648	140505	603197	204626	320880	276935	434957	150400	1144551
14 Less: Accumulated depreciation	1771746	-	18137	*14493	170606	67333	344028	113998	128936	125377	230794	49564	508479
15 Depletable assets	*340	-	-	-	-	-	*340	-	-	-	-	-	-
16 Less: Accumulated depletion	*340	-	-	-	-	-	*340	-	-	-	-	-	-
17 Land	242539	-	-	-	*3111	*1356	*28077	*5191	34124	*12841	18836	10037	128965
18 Intangible assets (Amortizable)	550839	-	*15198	*28773	*21399	*14733	22137	23767	59493	*41971	120414	125633	77321
19 Less: Accumulation amortization	159169	-	*8004	*4859	*11547	*4300	15231	7188	4417	*15549	31588	44859	11626
20 Other assets	528457	-	*-1876	*-1043	*14059	26123	33176	2871	74751	*29721	78528	48689	223459
21 Total liabilities	16707036	-	136245	209021	418639	590982	2400074	1057008	2149924	871201	2410867	1101525	5361550
22 Accounts payable	3383907	-	*115832	*36851	84495	298862	645548	314293	530811	117881	447539	82392	709403
23 Mort, notes, and bonds under 1 yr	4923626	-	*16566	*3081	*31314	89400	300428	249591	502005	244345	405320	430134	2651443
24 Other current liabilities	1513263	-	*1074	*15564	13083	64455	209230	88617	207198	40468	309519	48759	515296
25 Loans from stockholders	807062	-	75190	*70238	80274	*78408	192918	*118307	129182	*24744	28325	9196	280
26 Mort, notes, bonds, 1 yr or more	1724721	-	*2022	*43309	*63558	72126	293192	96401	222504	121390	461666	97826	250729
27 Other liabilities	280115	-	-	*-0	*879	*27808	24291	*5910	23295	*18968	27339	31779	119847
28 Net worth	4074342	-	-74439	*39978	145037	-40078	734468	183889	534930	303406	731161	401437	1114553
29 Capital stock	1192958	-	72807	*54125	40842	47283	137100	18990	117039	102502	212365	28846	361059
30 Paid-in or capital surplus	2056597	-	*42427	*31182	*18772	*24161	180288	154384	197876	*96743	472878	446102	391784
31 Retained earnings, appropriated	*12566	-	-	-	-	*7211	*3374	-	*1578	-	403	-	-
32 Retained earnings, unappropriate	347235	-	-136098	*-9383	34398	-48664	342548	-57482	56352	49318	-129781	-115683	361710
33 Retained earnings (S Corp)	530302	-	*-53575	*-35946	*54857	*-53350	85453	*77964	170593	*57857	182980	43469	-
34 Less: Cost of treasury stock	65316	-	-	-	*3832	*16718	*14296	*9968	*8508	*3014	7684	1296	-
35 Total receipts	33963205	*62204	966162	*488082	1255857	1666981	6586816	3102317	4174115	1405328	3842507	1339351	9073486
36 Business receipts	33521410	*60398	952921	*471861	1244825	1632239	6517065	3078447	4129709	1384539	3762857	1280687	9005863
37 Interest	70542	*86	*96	*173	*599	996	9435	*1464	5209	*3615	11058	5806	32005
38 Interest on govt. obligations, State and local	1807	-	-	-	-	-	*191	*834	-	225	310	-	248
39 Rents	14903	*113	-	-	*3	*4163	*2960	*173	*1069	*308	2654	169	3291
40 Royalties	66096	-	-	-	-	-	-	*60	*294	*65	23043	39466	3168
41 Net S-T cap gain less net LT loss	*374	-	-	-	*264	-	-	-	-	-	-	111	-
42 Net L-T cap gain less net ST loss	*849	-	*50	-	-	-	*68	*271	*429	-	30	-	-
43 Net gain, noncapital assets	6494	*982	-	-	*4617	*169	*135	*73	*110	*365	12	19	12
44 Dividends, domestic corporations	2033	-	-	-	*181	-	*443	*282	*2	-	919	2	204
45 Dividends, foreign corporations	*6180	-	-	-	-	-	-	-	-	*441	3576	2162	-0
46 Other receipts	272516	*624	*13094	*16048	*5367	*29414	56519	20715	37293	15770	38048	10930	28694
47 Total deductions	33504380	*69563	968382	495124	1248648	1679750	6448796	3096975	4040731	1388733	3770207	1334401	8963068
48 Cost of sales and operations	25052864	*49439	439972	*345562	937368	1193925	4850927	2572640	3193407	999856	2722547	925067	6822151
49 Compensation of officers	646142	*531	*104993	*10825	47646	47451	203466	47617	62226	38192	55688	12849	14659
50 Repairs	81265	*30	833	*1260	4785	4581	14294	4528	6948	6870	13011	1810	22317
51 Bad debts	149216	*3639	*579	*1306	*2432	*3829	22463	33986	30400	11315	19301	6530	13437
52 Rent paid on business property	361350	*226	15052	*16135	30496	45748	76838	16048	31956	9765	56064	7039	55983
53 Taxes paid	440010	*2006	7794	13489	19425	28566	86342	23935	65406	14597	50016	10678	117755
54 Interest paid	353652	*636	*2598	*5750	13677	12772	62661	29074	50049	23690	62573	21352	68819
55 Contributions or gifts	9778	-	*11	*59	*69	*150	3195	*138	1570	*233	1863	190	2301
56 Amortization	37625	*2	*243	*1309	*2021	*1055	1187	*1843	5684	1092	13328	2712	7150
57 Depreciation	437349	*3665	3792	*3047	13077	21748	55597	32937	24742	34916	44205	10795	188828
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	787175	*31	24822	*9371	20912	19189	88528	34452	80527	36636	118612	62252	291843
60 Pension, prof sh, stock, annuity	78352	-	*9676	-	*2466	*4940	21902	*7587	6770	2202	5579	762	16469
61 Employee benefit programs	148114	-	*44	-	*2387	*2960	29229	12058	15249	9831	19984	6142	50231
62 Net loss, noncapital assets	32564	*537	*5875	-	-	*824	*525	*163	2151	*6292	5460	444	10292
63 Other deductions	4888923	*8819	352100	*87011	151889	292012	931643	279970	463646	193246	581975	265777	1280835
64 Total receipts less total deducts	458825	*-7359	-2221	-7042	7208	-12770	138020	5342	133384	16594	72300	4951	110418
65 Const taxable inc frm rel frn corps	*6119	-	-	-	-	-	-	-	*19	-	-	6100	-
66 Net income (less deficit), total	463137	*-7359	-2221	-7042	7208	-12770	137829	4509	133403	16369	71990	11050	110170
67 Net income, total	948671	*1888	38031	*18037	34779	38910	200672	57726	167921	*50783	160020	54218	125688
68 Deficit, total	485534	*9247	40251	*25079	*27570	51680	62842	*53218	34517	*34414	88030	43167	15518
69 Net income (less def), Form 1120-A	*-4710	-	*-1332	*-838	*-2540	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1888	*1888	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	243602	*-484	1494	*-6496	*675	*-6953	103076	*23896	58788	*18618	40383	10604	-
72 Statutory special deductions, total	112163	*1888	*15511	*331	*1643	*19555	*20280	*1827	*28147	*7788	6928	1	8265
73 Net operating loss deduction	109567	*1888	*15511	*331	*1516	*19555	*20103	*1630	*28146	*7347	5426	-	8116
74 Dividends received deduction	2596	-	-	-	*127	-	*177	*197	*1	*441	1502	1	149
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	471438	-	*965	*3276	*19492	*11605	66693	*10378	72146	*18024	107727	43614	117518
77 Income tax before credits, total	156709	-	*209	*491	*3493	*2195	20230	*3285	25285	*6179	37146	14876	43320
78 Regular tax	152918	-	*145	*491	*3493	*2195	19951	*3251	24420	*6128	36931	14829	41083
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3410	-	*64	-	-	-	*278	*34	*836	*38	105	-	2053
82 Environmental tax	382	-	-	-	-	-	-	-	*29	*12	110	47	183
83 Foreign tax credit	*2242	-	-	-	-	-	-	-	-	*5	95	1675	468
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	634	-	-	-	-	-	-	*34	*174	-	40	250	137
88 Prior year minumum tax credit	*30	-	-	-	-	-	-	-	*30	-	-	-	-
89 Income tax after credits, total	153803	-	*209	*491	*3493	*2195	20230	*3251	25081	*6174	37011	12952	42715

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	7482	*721	2383	1175	763	509	1403	209	202	53	31	21	12
2 Total assets	28441840	-	86907	219748	260050	339649	3141827	1414288	3207034	1878951	2010089	3394438	12488860
3 Cash	1281395	-	*38286	*18479	11838	32277	235044	73540	227751	60368	100708	158289	324815
4 Notes and accounts receivable	10195310	-	*19635	*89503	74070	114748	1368187	527874	1168873	627542	685833	1009962	4509082
5 Less: Allowance for bad debts	154582	-	-	-	-	-	7430	4567	18522	10422	10463	31763	71414
6 Inventories	6964061	-	*5879	*30467	51289	91642	1068236	447641	1078371	786453	696848	1071636	1635600
7 Investments in govt. obligations, Total	*24097	-	-	-	-	-	*1797	-	*2492	-	11386	-	8422
8 Tax-exempt securities	*48632	-	-	-	-	*2558	-	-	*11314	*298	34442	20	-
9 Other current assets	2151063	-	*270	*2383	*6397	*5243	81041	75472	139303	45642	66254	78715	1650344
10 Loans to stockholders	145704	-	*1569	*23745	*14162	*845	63051	*20232	*6463	*1649	1852	8704	3434
11 Mortgage and real estate loans	107126	-	*7651	*8633	-	-	*21481	-	*13651	-	38	6348	49324
12 Other investments	3406610	-	-	*3964	*7189	*12552	114014	136421	165102	119092	112890	210134	2525251
13 Depreciable assets	5669945	-	*33106	*95445	99376	100232	819909	306102	733148	601430	437451	1204841	1238905
14 Less: Accumulated depreciation	3192504	-	*19306	*59944	51911	68552	559683	192463	428880	443939	216589	661147	490090
15 Depletable assets	*364547	-	-	-	-	-	-	-	*120109	*1141	8531	20482	214284
16 Less: Accumulated depletion	*178097	-	-	-	-	-	-	-	*90102	*951	55	-	86989
17 Land	359263	-	-	*6739	*17230	*13269	28916	*7830	33381	41791	29243	103567	77298
18 Intangible assets (Amortizable)	465747	-	*3222	*164	*4250	*379	9524	*3247	45253	*29097	24373	93812	252426
19 Less: Accumulated amortization	152351	-	*2606	*119	*24	*376	8585	*229	7157	*8777	8262	39564	76651
20 Other assets	935874	-	*-798	*289	26185	*34832	-93674	13188	6483	28538	35609	160402	724820
21 Total liabilities	28441840	-	86907	219748	260050	339649	3141827	1414288	3207034	1878951	2010089	3394438	12488860
22 Accounts payable	6861130	-	*10744	*67260	96738	121240	960724	434079	973546	353442	535014	559377	2748968
23 Mort, notes, and bonds under 1 yr	5511965	-	*2123	*2654	*39562	*22322	493389	216868	553789	391589	553513	485952	2750206
24 Other current liabilities	1905592	-	*4898	*50492	*22034	24024	193290	67842	154542	74335	173327	414490	726319
25 Loans from stockholders	1142368	-	*129106	*64442	*29162	*35678	203102	*85775	211277	*70191	121634	169277	22723
26 Mort, notes, bonds, 1 yr or more	5117222	-	*11214	*19280	*70371	*23401	396413	94223	302621	190706	170906	535477	3302607
27 Other liabilities	1007372	-	*-0	*1	*5446	-	18594	*-577	105725	67822	25670	123496	661197
28 Net worth	6896191	-	-71177	15620	-3263	112984	876315	516079	905534	730866	430024	1106368	2276840
29 Capital stock	2592248	-	21457	5394	10371	51912	252374	38815	109779	100028	629804	144919	1227396
30 Paid-in or capital surplus	3016185	-	*4689	*39671	*2645	*15700	320814	41023	314566	199183	352820	456990	1268085
31 Retained earnings, appropriated	746	-	-	-	-	-	-	-	-	-	746	-	-
32 Retained earnings, unappropriate	407225	-	*5959	*10545	*-13930	*61519	112156	160441	88025	261087	-577172	508126	-209529
33 Retained earnings (S Corp)	1141326	-	*-103281	*-39989	*-712	*6598	280402	*291456	462862	*203881	41242	-1133	-
34 Less: Cost of treasury stock	261539	-	-	-	*1637	*22744	89432	*15656	69698	*33311	17416	2534	9112
35 Total receipts	77396740	*9665	585483	975068	1001683	1141965	9644230	3653700	8492705	4778743	4660991	6482507	35970000
36 Business receipts	76510062	7284	*574409	944303	981978	1137174	9560838	3629123	8437373	4731682	4593952	6389763	35522182
37 Interest	329987	201	*1622	*11	*956	*627	6438	2840	10766	11059	10612	33925	250931
38 Interest on govt. obligations, State and local	7403	-	-	-	-	*210	-	*2081	*2676	*69	2187	161	18
39 Rents	37742	-	-	-	-	-	*1393	*2681	*4059	*2407	4979	3094	19129
40 Royalties	*2926	-	-	-	-	-	-	*1	*11	*297	1737	-	879
41 Net S-T cap gain less net LT loss	3051	-	-	-	-	-	-	*199	*155	*1526	477	-	693
42 Net L-T cap gain less net ST loss	81945	-	*8383	-	-	-	*1438	*779	*6353	*591	558	31621	32224
43 Net gain, noncapital assets	21650	-	*46	*2994	*1174	*375	2504	*7059	2034	*1057	913	1936	1558
44 Dividends, domestic corporations	25488	-	-	-	-	*3	*3	*1255	*460	*410	449	94	22814
45 Dividends, foreign corporations	8697	-	-	-	-	-	-	-	*35	*674	4104	81	3802
46 Other receipts	367789	*2180	*1022	*27761	*17575	*3576	71616	7681	28782	28971	41023	21832	115769
47 Total deductions	77039662	*36231	576653	982495	1014654	1149987	9561286	3627196	8389113	4690970	4596922	6422886	35991268
48 Cost of sales and operations	69536221	5114	*361366	672290	751209	829711	8125002	3087941	7459860	4209168	4111722	5538779	34384058
49 Compensation of officers	861657	-	*70175	*57033	*36202	90961	258211	81821	104893	44124	33450	28794	55993
50 Repairs	138803	-	*6233	*17326	*6466	4898	23123	7748	18554	11122	10341	14310	18682
51 Bad debts	154392	-	*1930	*1954	*7600	*834	21259	8568	21002	8012	2597	25639	54997
52 Rent paid on business property	339288	282	*7197	*24994	8536	25888	84330	34309	35170	13321	17113	30569	57580
53 Taxes paid	528462	*403	17469	17036	15526	21631	88099	37470	56978	36012	42929	85025	109884
54 Interest paid	663315	3	*6550	*3933	12696	6821	74085	26150	61766	43533	47757	79656	300365
55 Contributions or gifts	7207	-	*443	-	*21	*21	1255	*208	921	434	616	2296	994
56 Amortization	58927	-	*17	*27	*274	*5	1392	*114	4937	*2072	3147	6249	40693
57 Depreciation	403411	621	*3641	*13671	10226	5952	53608	24383	47977	26939	37655	74568	104170
58 Depletion	*36088	-	-	-	-	-	-	-	*17775	*184	971	2679	14480
59 Advertising	51162	-	*2075	*1399	2908	*2212	12829	5400	6242	1699	2762	4012	9624
60 Pension, prof sh, stock, annuity	126436	-	-	-	*5301	*13691	17967	7177	17079	8641	8881	27640	20058
61 Employee benefit programs	282132	592	*6641	*7126	*3566	9271	37892	15409	28360	29651	20248	61822	61554
62 Net loss, noncapital assets	45543	*26201	-	*153	*1367	-	1062	*35	8004	*277	387	1951	6106
63 Other deductions	3806618	*3015	92917	165553	152757	138093	761172	290464	499595	255781	256344	438898	752029
64 Total receipts less total deducts	357078	*-26566	8830	-7427	-12971	-8022	82943	26504	103592	87774	64069	59621	-21269
65 Const taxable inc frm rel frn corps	1721	-	-	-	-	-	-	-	-	-	551	39	1131
66 Net income (less deficit), total	351396	*-26566	8830	-7427	-12971	-8232	82943	24423	100916	87704	62433	59499	-20156
67 Net income, total	823077	880	*24203	*31069	*18766	*13359	171360	50121	141286	88164	82363	98724	102782
68 Deficit, total	471680	*27446	*15373	*38496	*31737	*21591	88417	*25698	40370	*459	19929	39225	122939
69 Net income (less def), Form 1120-A	*77	-	*77	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	880	880	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	139945	*-14717	*-2779	*-4738	*-10104	*-1033	60936	*21324	57454	*25825	8802	-1024	-
72 Statutory special deductions, total	104546	-	*13593	*7059	*5198	*2	*10499	*7067	*11616	10160	6563	11662	21127
73 Net operating loss deduction	98408	-	*13593	*7059	*5198	-	*10498	*6189	*11287	*9405	6066	11601	17513
74 Dividends received deduction	6137	-	-	-	-	*2	*2	*878	*329	*755	497	62	3613
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	474245	880	*3654	*13466	*2401	*5470	73031	21966	63893	52022	66611	87071	83780
77 Income tax before credits, total	161368	893	*548	*2085	*360	*1313	21380	7030	22139	18107	23805	31917	31791
78 Regular tax	154071	308	*548	*2085	*360	*1313	21365	6995	21645	17694	22742	29942	29074
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6215	-	-	-	-	-	*16	*35	*339	*380	1002	1860	2583
82 Environmental tax	351	-	-	-	-	-	-	-	*9	33	61	115	133
83 Foreign tax credit	7277	-	-	-	-	-	-	-	*31	*3	1278	372	5594
84 U.S. Possessions tax credit	141	-	-	-	-	-	-	141	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
87 General business credit	*1570	-	-	-	-	-	*36	-	-	-	5	37	1493
88 Prior year minumum tax credit	624	-	-	-	-	-	-	*63	*181	*80	229	71	-
89 Income tax after credits, total	151756	893	*548	*2085	*360	*1313	21345	6827	21927	18024	22293	31437	24704

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	25288	1773	9357	3816	3275	2649	3308	572	332	87	48	37	35
2 Total assets	76249144	-	307868	685064	1220847	1976236	7072515	3932551	5086652	3042889	3249634	6096183	43578705
3 Cash	4596220	-	89762	187027	129130	271043	702219	282222	396991	169668	315854	305517	1746788
4 Notes and accounts receivable	21782093	-	87093	168163	428815	707076	2797046	1673578	1957498	1155520	1148124	2540924	9118256
5 Less: Allowance for bad debts	701556	-	*425	-	*2976	3257	60723	33982	46256	39029	36093	59596	419219
6 Inventories	20136334	-	54765	145246	352072	606075	2347190	1314187	1712343	1030152	1036872	1849637	9687795
7 Investments in govt. obligations, Total	80172	-	-	-	-	-	*7247	*911	*38232	*30160	-	-	3622
8 Tax-exempt securities	107033	-	-	-	-	-	*7919	-	*16489	*49981	27019	5626	-
9 Other current assets	2744024	-	5701	22015	35459	28564	218657	129605	174328	137537	145791	177802	1668565
10 Loans to stockholders	329813	-	*23110	*62623	28141	35152	93975	16835	12994	*9923	1522	14717	30821
11 Mortgage and real estate loans	28300	-	-	-	*3401	*13245	*1219	-	*5785	355	-	-	4296
12 Other investments	5475148	-	*342	*17348	76026	74436	237532	85059	157189	167152	144412	356395	4159256
13 Depreciable assets	16990708	-	203255	202920	296614	566116	1528276	694546	930360	424553	554624	1019750	10569693
14 Less: Accumulated depreciation	8386544	-	162273	137581	170553	366280	959077	385433	499986	236941	262770	512453	4693198
15 Depletable assets	*37655	-	-	-	*67	-	*2699	-	-	-	1553	-	33336
16 Less: Accumulated depletion	*11814	-	-	-	*67	-	*2699	-	-	-	664	-	8384
17 Land	856176	-	*1823	*6650	*21258	11664	84540	71861	55521	22067	23668	64500	492625
18 Intangible assets (Amortizable)	8094353	-	*1611	*5475	8279	17936	57711	64534	109425	73438	118965	202060	7434921
19 Less: Accumulated amortization	1187015	-	*934	*2641	5016	11917	34613	23370	19839	12075	25517	61845	989249
20 Other assets	5278043	-	4038	7818	20196	26382	43397	41997	85580	60427	56275	193149	4738782
21 Total liabilities	76249144	-	307868	685064	1220847	1976236	7072515	3932551	5086652	3042889	3249634	6096183	43578705
22 Accounts payable	15863870	-	118627	197446	608233	597959	2215996	1206246	1831705	930904	985747	1262146	5908863
23 Mort, notes, and bonds under 1 yr	18706207	-	*20570	*42462	36840	185995	866536	634107	887970	574486	470815	931159	14055267
24 Other current liabilities	6229620	-	31692	60050	109377	112978	536582	388504	355503	272060	388305	689244	3285325
25 Loans from stockholders	1971740	-	197957	58046	228438	90573	390555	160715	166500	*83898	43671	55008	496377
26 Mort, notes, bonds, 1 yr or more	9055124	-	76754	58229	192322	289771	653965	354556	457107	325631	338932	538252	5769606
27 Other liabilities	4959698	-	*4340	*27979	*28798	9641	179126	41286	56689	17738	105283	554647	3934172
28 Net worth	19462884	-	-142071	240853	16839	689319	2229755	1147137	1331178	838171	916881	2065727	10129095
29 Capital stock	12338446	-	105176	65454	238758	136717	1407375	211993	342374	322233	367476	616265	8524623
30 Paid-in or capital surplus	5200895	-	*2693	42661	325121	93904	428851	210310	354537	274403	409727	1373055	1685633
31 Retained earnings, appropriated	*5458	-	-	-	*255	-	*3374	-	*542	-	-	-	1287
32 Retained earnings, unappropriate	237811	-	-164483	116495	-317520	463757	-492940	400534	94981	-13488	-937	77775	73637
33 Retained earnings (S Corp)	2394761	-	*-59209	*62818	-144910	113461	1034821	384460	608929	277201	143266	-	-26076
34 Less: Cost of treasury stock	714487	-	*26249	*46574	*84866	118521	151725	*60159	70186	22178	2652	1368	130008
35 Total receipts	157008109	2231587	1675529	4361517	4328772	7025065	22186363	11287462	14114200	7719228	8099285	13248383	60730719
36 Business receipts	153761244	2167874	1661459	4303421	4238755	6943141	21982877	11211698	14022710	7647713	7957206	13066547	58557843
37 Interest	855004	*2690	749	2390	1520	5550	17425	13473	11084	6246	23117	26318	744442
38 Interest on govt. obligations, State and local	23897	*997	*6	*406	*56	*16	*2483	-	*648	*2477	1090	691	15028
39 Rents	124597	14	*1382	-	*777	*3920	2179	*1206	2763	*949	2380	12258	96768
40 Royalties	344663	-	-	-	-	-	-	*2977	*409	*2422	13876	3116	321863
41 Net S-T cap gain less net LT loss	4374	-	-	-	*275	*211	*232	-	*314	*265	238	908	1930
42 Net L-T cap gain less net ST loss	179146	*16079	*205	-	*37157	*1433	*1473	*121	*6180	*899	1268	52017	62315
43 Net gain, noncapital assets	79749	*357	*36	*2	*544	*1702	8287	1635	2135	*184	1292	2585	60991
44 Dividends, domestic corporations	5777	*407	-	-	*156	*46	*565	*948	*57	*192	199	698	2510
45 Dividends, foreign corporations	144642	-	-	-	-	-	-	-	*84	674	1606	264	142014
46 Other receipts	1485016	43170	11692	55298	49532	69045	170841	55404	67817	57207	97015	82981	725014
47 Total deductions	154523742	2195399	1703276	4299606	4374499	6908644	21899006	11116696	13893315	7649666	7962049	13012239	59509345
48 Cost of sales and operations	122765954	1270826	890192	3251984	2984813	5206319	17039669	9023734	11573899	6387363	6759701	10990800	47386655
49 Compensation of officers	2572234	74391	149280	275805	246862	276496	704332	273271	196788	120554	50568	44071	159816
50 Repairs	348299	8256	7996	3432	11254	15205	44217	18037	22814	12750	11643	20337	172357
51 Bad debts	456950	*7969	*8	15564	9215	31367	80708	39732	47760	31350	22170	28643	142464
52 Rent paid on business property	1443669	67763	47396	68178	75095	99203	239819	94759	111141	49479	44415	69811	476611
53 Taxes paid	1699135	37942	39825	44159	72793	106832	274641	117528	136213	64456	72855	151877	580013
54 Interest paid	1921951	17069	11836	17140	35837	34170	124595	60393	106177	46218	68916	93773	1305827
55 Contributions or gifts	29932	*130	*495	*667	412	1156	3198	1422	1662	621	591	1242	18337
56 Amortization	490426	*10757	1418	*209	*4113	3326	7394	3465	11358	4762	5449	22016	416159
57 Depreciation	1534620	29777	15029	23806	32904	43953	138506	57434	88973	39315	69338	124834	870752
58 Depletion	*3411	-	-	-	*1068	-	-	-	-	*1	-0	-	2341
59 Advertising	1537988	75157	15138	23072	29989	25285	129906	49280	75881	54373	75603	140603	843702
60 Pension, prof sh, stock, annuity	393244	*7962	*6067	*27110	20028	16152	56708	26339	29184	15670	11053	16685	160286
61 Employee benefit programs	816487	19643	18690	21536	25196	33329	114054	48850	65663	31910	43783	52587	341246
62 Net loss, noncapital assets	80775	*23627	-	*1770	*530	*1257	14142	1631	2872	2412	1734	5486	25314
63 Other deductions	18428668	544131	499908	525176	824391	1014593	2927115	1300822	1422930	788433	724230	1249474	6607465
64 Total receipts less total deducts	2484367	36187	-27747	61910	-45727	116421	287356	170766	220885	69562	137235	236144	1221374
65 Const taxable inc frm rel frn corps	42550	-	-	-	-	-	-	-	*1148	1586	291	2485	37040
66 Net income (less deficit), total	2503019	35191	-27753	61504	-45783	116405	284874	170766	221385	68672	136437	237937	1243386
67 Net income, total	3674035	109848	59956	108025	53826	187695	467990	234828	333090	147259	232014	359965	1379540
68 Deficit, total	1171015	74657	87708	46521	99610	71290	183116	64062	111706	78587	95577	122028	136154
69 Net income (less def), Form 1120-A	*-78	-	*894	*326	*-1298	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-3198	-3198	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	622547	*13186	*14748	*68479	-16336	16602	165485	88615	152927	60164	56019	-	2658
72 Statutory special deductions, total	452188	*33772	*20358	*1024	*5581	25940	55481	*9495	29473	*1394	50701	74057	144910
73 Net operating loss deduction	442793	*33759	*20358	*1024	*5472	25903	55086	*8808	29433	*1287	49226	73844	138593
74 Dividends received deduction	9394	*13	-	-	*109	*37	*395	*688	*40	*107	1475	214	6316
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2403672	*26344	*9822	22854	32746	93657	218116	133467	137656	85723	125293	285978	1232017
77 Income tax before credits, total	810758	*9256	*1473	3598	5147	22892	65744	44459	47046	29403	44135	101653	435953
78 Regular tax	800182	*8784	*1473	3598	5147	22892	65206	44445	46515	29125	42677	99245	431076
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7677	-	-	-	-	-	*538	*11	*463	*112	1299	2012	3240
82 Environmental tax	2302	19	-	-	-	-	-	*3	68	*41	159	395	1617
83 Foreign tax credit	23503	17	-	-	-	-	-	*43	*91	*52	574	396	22330
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	34	-	-	-	-	-	-	-	-	-	-	-	34
87 General business credit	10055	-	-	-	-	*236	*2919	*825	*5	*7	781	2990	2292
88 Prior year minumum tax credit	*636	-	-	-	-	-	-	*20	-	-	243	174	198
89 Income tax after credits, total	776529	*9239	*1473	3598	5147	22656	62825	43571	46950	29344	42536	98093	411098

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12954	*220	3269	1690	2658	1977	2412	476	162	66	13	6	5
2 Total assets	20724385	-	96635	305209	972525	1422535	5085913	3313618	2446181	2170407	819452	831138	3260773
3 Cash	1189737	-	12087	56919	115988	115814	422772	190188	97394	49510	30196	7094	91775
4 Notes and accounts receivable	6855657	-	*29422	88631	312673	446788	1707970	1064915	830750	704963	208815	248203	1212525
5 Less: Allowance for bad debts	144719	-	-	-	*2729	3073	29631	22171	23809	24242	9413	9437	20214
6 Inventories	8280419	-	*12727	91219	325114	612117	2118285	1366544	981698	875759	303125	379044	1214786
7 Investments in govt. obligations, Total	*85720	-	-	-	-	*91	*11706	*25533	*8726	*26117	13547	-	-
8 Tax-exempt securities	*35246	-	-	-	-	*104	-	*31680	-	-	3462	-	-
9 Other current assets	525121	-	*406	*8292	26472	37099	115667	84583	83232	95552	27225	15266	31327
10 Loans to stockholders	69352	-	*5076	*4479	*4352	9519	31926	*4597	*6331	*2540	533	-	-
11 Mortgage and real estate loans	6340	-	-	-	-	*98	*897	-	*579	*3775	991	-	-
12 Other investments	907869	-	*5741	*9699	52895	35142	208871	164853	162992	123402	111667	16977	15630
13 Depreciable assets	5339525	-	*68449	121431	372943	368059	1197821	816782	573650	477459	217479	198472	926981
14 Less: Accumulated depreciation	3103179	-	*38080	90256	254124	248878	778135	482389	329161	238749	120634	99664	423109
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	248277	-	-	-	*3441	9291	61143	48587	16840	28677	11268	19999	49033
18 Intangible assets (Amortizable)	388996	-	*550	*1557	19539	43393	42170	15981	23218	*28963	6034	31709	175881
19 Less: Accumulated amortization	105572	-	*475	*846	*11565	14408	7524	8655	7674	*3124	2465	5792	43043
20 Other assets	145597	-	*732	*14083	7526	11381	-18025	12590	21414	19805	17623	29267	29201
21 Total liabilities	20724385	-	96635	305209	972525	1422535	5085913	3313618	2446181	2170407	819452	831138	3260773
22 Accounts payable	5073343	-	*83395	77755	264922	320460	1224658	621462	473426	464947	191827	195574	1154917
23 Mort, notes, and bonds under 1 yr	2559151	-	*25783	*33644	74337	123960	531578	658731	403933	370621	63025	63858	209682
24 Other current liabilities	1245685	-	*15803	41917	34802	81516	248644	220769	181165	136909	40820	59151	184189
25 Loans from stockholders	1132674	-	*20860	*62342	121734	118717	303570	117254	59590	*12278	279	-	316050
26 Mort, notes, bonds, 1 yr or more	2502202	-	*72232	*40332	167957	154161	439613	210617	231475	220551	134200	295687	535377
27 Other liabilities	212255	-	*-15131	*797	*9253	16450	43925	39349	30368	38518	11312	11683	25729
28 Net worth	7999075	-	-106308	48423	299519	607270	2293924	1445436	1066224	926583	377990	205185	834829
29 Capital stock	1409111	-	14609	8563	59042	135209	189372	150413	115753	113086	22829	59497	540737
30 Paid-in or capital surplus	819603	-	*21607	*18794	99147	47921	203410	57792	38197	208719	5658	27183	91174
31 Retained earnings, appropriated	*11960	-	-	-	-	*4576	*7384	-	-	-	-	-	-
32 Retained earnings, unappropriate	3753132	-	-102355	9840	95480	369081	1354759	659028	642771	267604	187785	60054	209084
33 Retained earnings (S Corp)	2432664	-	*-30856	*38388	97014	*105724	737819	591950	301885	367745	164008	58987	-
34 Less: Cost of treasury stock	427395	-	*9314	*27163	51163	55240	198821	13747	32382	30571	2291	537	6166
35 Total receipts	55413926	*162306	512686	1331418	2985183	3601751	14127550	7570126	6137097	5455021	1819336	1892421	9819030
36 Business receipts	54829345	*161667	509099	1318608	2967753	3572132	13984488	7497779	6062539	5402240	1796620	1873502	9682918
37 Interest	83961	*910	*384	*720	1860	4280	22393	7812	7863	5527	4246	583	27382
38 Interest on govt. obligations, State and local	6569	-	-	-	*770	*56	*1299	*2341	*732	*1091	279	-	-
39 Rents	22089	-	*478	-	*78	*2756	4087	*1778	3428	*1050	657	1919	5859
40 Royalties	*4641	-	-	-	-	-	*48	-	*4	*838	-	2274	1477
41 Net S-T cap gain less net LT loss	*156	-	-	-	-	-	*47	-	*9	-	-	100	-
42 Net L-T cap gain less net ST loss	13559	-	-	*289	*351	*51	*2209	*1318	*3950	*45	890	2238	2217
43 Net gain, noncapital assets	24763	-	*1479	-	*186	*1190	14616	2928	661	331	3070	39	263
44 Dividends, domestic corporations	13882	-	*46	*297	*802	*35	*777	*363	*11099	*-0	163	298	-
45 Dividends, foreign corporations	*99	-	-	-	-	-	-	*97	*3	-	-	-	-
46 Other receipts	414862	*-271	*1200	*11504	13382	21252	97584	55710	46809	43899	13411	11468	98914
47 Total deductions	54503844	*176117	524657	1300389	2947561	3577325	13841888	7410843	5964614	5323372	1770278	1907387	9759412
48 Cost of sales and operations	42008505	*112716	310666	958572	1860242	2589514	10141802	5493696	4690633	4375007	1450490	1434751	8590416
49 Compensation of officers	1478819	*1826	*39417	92975	190507	176234	580360	196766	106176	51635	19404	5099	18422
50 Repairs	159998	28	*1418	*1782	11520	11739	38499	32011	19978	15720	5925	5059	16320
51 Bad debts	178278	*1257	*4470	*1644	8682	11526	55708	27311	26437	16288	2723	5038	17194
52 Rent paid on business property	696797	*2224	*9958	29635	59569	63532	183563	100810	76026	53743	16947	32853	67937
53 Taxes paid	768071	*1740	11387	19171	60224	66290	233352	115624	83671	60405	21033	22845	72329
54 Interest paid	465134	*14138	*3179	6189	30851	28335	103272	82291	53298	38766	16049	33418	55348
55 Contributions or gifts	9223	-	*131	*82	*795	855	2388	1584	1518	656	301	212	701
56 Amortization	31826	*105	*24	*392	*805	8138	2849	2271	5268	1678	885	4524	4885
57 Depreciation	398229	*581	*5528	9902	32789	26869	91382	72588	44069	34671	14219	13622	52010
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	-	-	-
59 Advertising	261467	*633	*2636	7242	20132	16295	70292	31391	29093	19635	2669	2532	58917
60 Pension, prof sh, stock, annuity	223817	*2815	-	*8934	16333	8155	76507	32331	26254	12780	6577	1034	32097
61 Employee benefit programs	344025	*650	*5358	*8031	16159	14803	84467	58234	39547	25803	12393	24253	54328
62 Net loss, noncapital assets	9982	-	*4296	-	*550	*446	842	*266	1532	430	-	385	1234
63 Other deductions	7469673	*37403	126190	155837	638403	554595	2176606	1163671	761116	616156	200661	321763	717272
64 Total receipts less total deducts	910083	*-13811	-11972	31029	37622	24426	285662	159283	172482	131650	49058	-14966	59618
65 Const taxable inc frm rel frn corps	4	-	-	-	-	-	-	-	-	-	-	-	4
66 Net income (less deficit), total	903517	*-13811	-11972	31029	36851	24369	284363	156942	171750	130558	48779	-14966	59622
67 Net income, total	1237486	-	*15792	*44214	88014	58636	340706	188484	187789	159015	53085	38392	63359
68 Deficit, total	333969	*13811	*27764	*13185	51163	34266	56343	31541	*16038	*28457	4306	53357	3737
69 Net income (less def), Form 1120-A	*1691	-	*1691	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3	*-3	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	466627	-152	*9345	*26968	42435	*4804	137256	78126	82863	58662	10277	16042	-
72 Statutory special deductions, total	77928	-	*4597	*10689	*8106	4162	16856	*6956	*11965	*13121	1301	175	-
73 Net operating loss deduction	67378	-	*4564	*10451	*7481	4138	16284	*6612	*3444	*13121	1228	55	-
74 Dividends received deduction	10550	-	*33	*238	*625	*24	*572	*344	*8520	*-0	73	120	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	588221	-	*374	*6557	21048	36184	159511	91858	87288	59946	39922	22175	63359
77 Income tax before credits, total	182206	-	*56	*1853	3374	6200	45670	32101	28712	20674	13792	7668	22106
78 Regular tax	178422	-	*56	*1853	3374	6200	44501	30524	28326	20376	13758	7553	21901
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3481	-	-	-	-	-	*1076	*1577	*338	*272	-	92	126
82 Environmental tax	201	-	-	-	-	-	-	-	*40	*26	33	23	79
83 Foreign tax credit	*60	-	-	-	-	-	*2	-	-	-	-	1	58
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*110	-	-	-	-	-	*102	-	-	-	8	-	-
88 Prior year minumum tax credit	*359	-	-	-	-	-	-	-	-	*305	28	-	26
89 Income tax after credits, total	181677	-	*56	*1853	3374	6200	45567	32101	28712	20369	13756	7667	22023

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Other durable goods

MINOR INDUSTRY 5098 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	52340	2816	23812	7761	5582	5045	5775	777	489	160	64	37	21
2 Total assets	66424454	-	770928	1313663	2015395	3621261	12172718	5472474	7513316	5508498	4345882	5801194	17889126
3 Cash	4560627	-	203355	175726	276647	488167	1065290	352966	381555	293148	227219	333521	763034
4 Notes and accounts receivable	20545421	-	92814	383712	615095	1125953	4070481	1786810	2626413	1739441	1252711	1871717	4980273
5 Less: Allowance for bad debts	614903	-	-	*2539	*4936	16616	59889	40175	80438	69860	48779	34080	257590
6 Inventories	18562924	-	207670	430616	642279	1225294	4308920	1934088	2696702	1838326	1447851	1358798	2472379
7 Investments in govt. obligations, Total	421491	-	*117	*2148	-	*8989	*10927	*91298	*42645	*14064	22120	42297	186886
8 Tax-exempt securities	362505	-	*11	*31	-	*4831	*8442	*6336	-	*2043	62247	-	278564
9 Other current assets	3799867	-	29167	50038	41973	103373	371267	235950	339754	261861	205875	481644	1678964
10 Loans to stockholders	583690	-	67279	19998	69145	94791	205978	53920	26027	9113	11615	25825	-
11 Mortgage and real estate loans	41677	-	-	-	-	*5370	*12520	*1972	*3662	*7896	2293	-	7963
12 Other investments	7356907	-	*9945	*38937	62460	101312	454134	305399	381139	301740	271281	395455	5035105
13 Depreciable assets	15852071	-	563367	609230	735199	936466	3287917	1291448	1609336	1525454	991125	1246587	3055941
14 Less: Accumulated depreciation	8886447	-	425649	442100	455416	576522	2014665	754216	816639	843015	496249	565488	1496489
15 Depletable assets	*104974	-	*14523	-	-	*2376	*35	-	-	*45296	42678	-	66
16 Less: Accumulated depletion	*73981	-	*14290	-	-	*2189	*35	-	-	*30152	27255	-	60
17 Land	795507	-	*4689	-	*7098	52733	186064	86194	103956	106092	75016	72341	101324
18 Intangible assets (Amortizable)	1861700	-	24913	*4456	41466	39879	166883	27744	125099	165217	248201	458098	559745
19 Less: Accumulated amortization	506732	-	15173	*1442	16555	15523	55272	21166	30802	42455	77648	84872	145824
20 Other assets	1657157	-	8189	44852	939	42578	153720	113907	104905	184290	135582	199350	668845
21 Total liabilities	66424454	-	770928	1313663	2015395	3621261	12172718	5472474	7513316	5508498	4345882	5801194	17889126
22 Accounts payable	15030510	-	114827	523586	551865	1337452	3615168	1520500	2080148	1298150	739686	1181210	2067917
23 Mort, notes, and bonds under 1 yr	13901471	-	166300	135650	160315	244126	1751174	884014	1500327	1010382	752775	1176252	6120156
24 Other current liabilities	4460789	-	52884	71868	123074	193856	727114	405427	682336	564420	408449	313431	917929
25 Loans from stockholders	3288396	-	478399	319709	265761	421312	843881	233424	183042	91394	75027	105853	270593
26 Mort, notes, bonds, 1 yr or more	7858798	-	128242	201982	275051	337760	1293562	448186	818880	836599	606613	1048690	1863232
27 Other liabilities	3419141	-	18134	*45931	38866	-28740	264715	139371	135303	183363	128052	173565	2320581
28 Net worth	18465349	-	-187859	14937	600463	1115494	3677102	1841552	2113278	1524190	1635281	1802192	4328719
29 Capital stock	4757084	-	180177	132355	152526	436609	852662	233499	417432	349124	226488	335769	1440441
30 Paid-in or capital surplus	6675682	-	55411	122205	191058	535676	1288669	232493	934582	465151	966868	555153	1328415
31 Retained earnings, appropriated	*42767	-	-	-	*18508	-	*6963	-	*2330	-	49	-	14917
32 Retained earnings, unappropriate	4244313	-	-201540	-20028	243433	232216	469930	740792	-126586	141611	86982	880687	1796817
33 Retained earnings (S Corp)	3677263	-	-206437	-177916	53865	11218	1326055	709395	944823	599298	375868	41095	-
34 Less: Cost of treasury stock	931761	-	*15471	*41679	*58929	100224	267178	74628	59302	30994	20974	10511	251872
35 Total receipts	155129891	1035802	5708702	4590597	5597804	11943876	31444667	13516943	16741271	11206405	9906075	9821210	33616539
36 Business receipts	152576470	987231	5646121	4542705	5559327	11856700	31113755	13351814	16534934	11011580	9796220	9616939	32559142
37 Interest	871495	1196	3162	5221	3378	8429	39524	26222	26136	26958	31573	52474	647222
38 Interest on govt. obligations, State and local	13876	-	-	-	-	*858	3460	*1149	*212	*756	3609	-	3833
39 Rents	129079	*138	-	-	*532	*4171	9480	7198	7618	2936	3848	12606	80553
40 Royalties	61753	-	-	-	*73	*4245	*614	*1080	*15488	*7472	23879	7582	1320
41 Net S-T cap gain less net LT loss	27329	*11585	*72	*198	-	-	*32	*50	*142	*299	1336	6999	6617
42 Net L-T cap gain less net ST loss	235320	*1607	*5852	*8141	*819	*427	*18630	*22767	22302	*7597	7498	29981	109698
43 Net gain, noncapital assets	58957	*10	*7521	*253	*1883	*23897	5860	3126	4783	1874	522	6977	2253
44 Dividends, domestic corporations	55198	*21	-	*15	*1037	*806	24760	*807	*310	*260	2718	2931	21532
45 Dividends, foreign corporations	55674	-	-	-	-	-	*818	-	*18279	*9076	2161	9778	15562
46 Other receipts	1044739	34015	45975	34063	30755	44344	227734	102730	111068	137596	32711	74942	168806
47 Total deductions	153277848	1051108	5746119	4571384	5558667	11884076	31096771	13297527	16477456	10958902	9744748	9591715	33299373
48 Cost of sales and operations	121765734	652039	3860094	3006711	3698730	9168965	23795272	10766311	13351224	8450685	7850943	7763528	29401234
49 Compensation of officers	3678561	40828	391404	358957	466063	448561	1022914	302877	275789	139721	80752	74377	76318
50 Repairs	433180	4035	26074	12554	21590	31755	123217	51020	31138	34572	23003	23979	50245
51 Bad debts	519270	33439	*5154	17384	15860	47099	102925	46187	55418	34714	36019	28075	96996
52 Rent paid on business property	1609131	9539	156883	149996	131428	162379	384719	117348	136781	93812	79985	67971	118290
53 Taxes paid	1712496	17645	83783	72711	103411	156375	410848	151221	186805	143857	113900	100212	171726
54 Interest paid	1619232	13243	25211	35630	44487	57898	255588	116009	178446	126876	111873	137871	516099
55 Contributions or gifts	27402	-	*152	*520	1293	1657	6054	2772	1925	4837	3981	2452	1759
56 Amortization	182112	*696	2166	*1150	9947	4353	23511	4175	12356	18627	27751	18464	58918
57 Depreciation	1370172	7413	49508	50529	67274	85534	283856	104939	139524	121252	86960	118109	255275
58 Depletion	*21536	-	-	-	*366	-	*24	-	-	-	-	18797	2349
59 Advertising	1313628	11562	38995	35601	38559	86564	196967	83158	132620	134159	137733	121602	296109
60 Pension, prof sh, stock, annuity	383578	*12500	*16925	*16473	21146	34746	102709	40510	37315	26142	16546	26126	32441
61 Employee benefit programs	736767	*2310	24646	22667	23439	42403	159208	62289	82680	75358	66682	50498	124589
62 Net loss, noncapital assets	101052	*1367	*755	*30	*814	*12389	11699	14919	10643	2753	9141	3926	32616
63 Other deductions	17803998	244492	1064368	790473	914261	1543399	4217262	1433792	1844793	1551539	1099480	1035728	2064411
64 Total receipts less total deducts	1852044	-15306	-37417	19213	39138	59801	347896	219416	263815	247502	161326	229495	317166
65 Const taxable inc frm rel frn corps	51494	-	-	-	-	-	*14372	-	*2927	*10425	2918	10568	10285
66 Net income (less deficit), total	1889662	-15306	-37417	19213	39138	58943	358808	218267	266531	257171	160635	240062	323617
67 Net income, total	3586526	87116	162806	114379	128179	286097	721311	308558	456297	378605	258451	272769	411960
68 Deficit, total	1696864	102421	200223	95166	89041	227154	362503	90291	189767	121434	97816	32707	88342
69 Net income (less def), Form 1120-A	-35790	*-2958	*-13183	*-12060	*-7590	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-12730	*-12730	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	964554	*27115	10513	29933	43093	77662	223100	131713	201198	125022	89448	5756	-
72 Statutory special deductions, total	400789	*36932	15152	*31133	*6595	11860	64845	13217	23557	26642	33588	69577	67690
73 Net operating loss deduction	360602	*36932	15152	*31133	*5869	11296	45395	*13057	22765	23897	29305	65294	60508
74 Dividends received deduction	40186	-	-	-	*726	*564	19450	*161	*792	*2746	4283	4283	7182
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1796348	*19836	18423	32917	54387	87553	302489	160934	221798	220174	131606	199463	346770
77 Income tax before credits, total	584056	*6990	2764	5840	9168	22552	87209	54110	76423	78142	45661	71768	123430
78 Regular tax	571863	*6862	2764	5830	9168	22540	86531	53179	75072	75293	44802	68925	120896
79 Personal holding company tax	84	-	-	-	-	-	-	-	-	-	-	-	84
80 Recapture of investment credit	*696	-	-	-	-	-	-	-	-	*664	32	-	-
81 Alternative minumum tax	9177	*100	-	*9	-	*11	*414	*186	1282	1997	697	2551	1930
82 Environmental tax	1254	28	-	-	-	-	*22	*29	69	188	130	292	496
83 Foreign tax credit	19881	-	-	-	-	-	*419	-	*514	*9544	2143	766	6495
84 U.S. Possessions tax credit	158	-	-	-	-	3	155	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	366	-	-	-	-	-	-	-	-	-	-	-	366
87 General business credit	7309	-	-	-	-	*484	*766	*202	*962	*1075	531	501	2788
88 Prior year minumum tax credit	2534	-	-	-	-	-	*10	*477	*319	*239	1034	150	306
89 Income tax after credits, total	553807	*6990	2764	5840	9168	22064	85859	53432	74628	67284	41953	70350	113476

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Paper and paper products

MINOR INDUSTRY 5110
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11348	*1313	5234	1542	853	976	1009	248	113	34	15	7	4
2 Total assets	12544895	-	126937	259875	315744	650275	2005869	1621055	1808387	1192705	1129459	1095566	2339023
3 Cash	690910	-	32934	41216	22144	68903	109065	133355	83395	81219	42656	18019	58004
4 Notes and accounts receivable	4726574	-	*21400	86870	124079	237633	907522	764311	802729	475818	455261	367097	483854
5 Less: Allowance for bad debts	86712	-	-	*547	-	*981	11433	11217	15671	12635	11126	12317	10786
6 Inventories	2521051	-	*24598	*35219	96494	152815	560684	357747	422777	222488	206004	170742	271482
7 Investments in govt. obligations, Total	*16216	-	-	-	-	-	*5680	-	*10036	*500	-	-	-
8 Tax-exempt securities	*15520	-	-	-	-	-	-	*2722	*3194	*9603	-	-	-
9 Other current assets	553297	-	*5871	*5085	9242	32186	42935	38928	57283	87326	77244	145919	51278
10 Loans to stockholders	76047	-	*15820	*5864	*6481	*3623	*28001	*9395	*3463	*685	2715	-	-
11 Mortgage and real estate loans	*10290	-	-	-	-	*4293	-	*1490	*4507	-	-	-	-
12 Other investments	907270	-	-	*10255	*9675	*19235	59272	93809	113727	57488	71907	27292	444611
13 Depreciable assets	4097765	-	67543	165031	94484	487995	604235	405449	546861	196936	239661	342813	946756
14 Less: Accumulated depreciation	2021881	-	43200	120037	66733	377416	367578	226431	291391	91811	110791	98976	227515
15 Depletable assets	14295	-	-	-	-	-	-	-	-	-	-	-	14295
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	120847	-	-	*11102	*2892	*244	16866	*18198	17748	*8321	24895	11111	9471
18 Intangible assets (Amortizable)	780129	-	*883	*8570	*191	*1996	43878	26354	35904	*162598	92111	173088	234556
19 Less: Accumulated amortization	183114	-	*754	*5429	*146	*416	18976	*13534	8746	*25599	23608	63526	22380
20 Other assets	306392	-	*1843	*16675	*16941	20166	25718	20478	22571	19768	62530	14303	85398
21 Total liabilities	12544895	-	126937	259875	315744	650275	2005869	1621055	1808387	1192705	1129459	1095566	2339023
22 Accounts payable	3426260	-	*24552	92300	84565	136011	627811	534001	501063	325964	296222	186055	617716
23 Mort, notes, and bonds under 1 yr	1310769	-	*37978	*16353	*18351	47807	188111	203709	300401	193205	144220	64035	96600
24 Other current liabilities	904287	-	48477	18630	17640	20204	157244	195593	124746	68050	60257	89286	104158
25 Loans from stockholders	396372	-	*75923	*65722	*37925	*53083	54811	*26224	*31946	*43755	1513	4470	1000
26 Mort, notes, bonds, 1 yr or more	2360132	-	*9518	*45532	*20112	82456	293229	251897	204456	257112	298895	401904	495021
27 Other liabilities	244486	-	*-22248	-	*13748	*14916	29823	22529	37801	*9267	63640	24056	50955
28 Net worth	3902590	-	-47263	21339	123403	295797	654841	387101	607974	295352	264714	325760	973573
29 Capital stock	1026317	-	9175	113653	11774	13742	83246	39991	52723	49070	46606	207007	399329
30 Paid-in or capital surplus	763373	-	*15660	*13440	*3122	*25758	26235	84716	46034	73936	105569	156569	212333
31 Retained earnings, appropriated	33872	-	-	-	-	-	-	-	-	-	-	-	33872
32 Retained earnings, unappropriate	1121610	-	*-67548	-75717	78926	121211	433886	211930	272437	153419	19152	-23431	-2655
33 Retained earnings (S Corp)	1177980	-	-3918	*-21814	*30994	*151382	184053	91532	260495	*53850	100712	-	330694
34 Less: Cost of treasury stock	220562	-	*632	*8224	*1413	*16296	72579	*41068	*23715	*34922	7327	14385	-
35 Total receipts	38005569	*386256	1060547	955001	1535489	2461897	7809742	5194316	6240452	3545877	3246681	2399879	3169433
36 Business receipts	37637242	*384295	1056886	936715	1513696	2452781	7758292	5127609	6162212	3504051	3218958	2376371	3145376
37 Interest	48058	*75	*825	*1992	*1083	1498	3702	3752	7127	3524	3347	1453	19681
38 Interest on govt. obligations, State and local	3396	-	-	-	*292	*7	*38	*464	*884	*939	8	740	22
39 Rents	7007	-	-	-	-	*85	*2085	-	*2370	*174	758	855	680
40 Royalties	*1876	-	-	-	-	-	*52	-	*1786	-	-	39	-
41 Net S-T cap gain less net LT loss	*524	*457	-	-	-	-	-	-	-	*3	64	-	-
42 Net L-T cap gain less net ST loss	35841	-	*2752	*7591	*10942	*1	*14	*76	*11388	*112	2494	471	-
43 Net gain, noncapital assets	11742	*8	-	*915	-	*5985	*584	*906	2472	*99	218	335	220
44 Dividends, domestic corporations	3354	-	-	-	-	*253	*858	*131	*93	*2019	-	-	-
45 Dividends, foreign corporations	*216	-	-	-	-	-	-	-	-	*162	55	-	-
46 Other receipts	256313	*1421	*83	*7788	*9476	1286	44117	61378	52120	34794	20779	19615	3455
47 Total deductions	37675688	*379554	1046517	940158	1509385	2430096	7754424	5147368	6172067	3517617	3277560	2384024	3116916
48 Cost of sales and operations	29705430	*285436	631899	657232	1175848	1761630	5881453	4084585	5150912	3006435	2663295	1806527	2600177
49 Compensation of officers	808548	*17574	*26856	*50885	73197	92076	259557	136476	75416	32388	29654	8456	6014
50 Repairs	119700	*271	*11508	4237	3602	13225	22352	12037	10656	8735	9690	8888	14500
51 Bad debts	116342	*45	*1112	*3639	*1421	*4298	14170	25396	22468	11015	11024	10085	11670
52 Rent paid on business property	420154	*6263	21909	*20063	28111	52933	107023	42570	46927	19514	27814	24224	22802
53 Taxes paid	449217	*4844	23849	15508	19810	45285	119503	61746	57526	25961	20018	24708	30459
54 Interest paid	295160	*1931	*5499	7770	6531	12550	44788	32287	39780	35907	38812	35093	34211
55 Contributions or gifts	6344	-	*89	*84	*547	*829	1453	*303	*1068	*804	555	371	241
56 Amortization	62845	*2	*187	*498	*203	*164	8929	3138	11351	8713	10128	16607	2926
57 Depreciation	312477	*2876	10609	11120	8009	36660	46872	30100	75905	20093	24565	21119	24548
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	127765	*189	*5121	4095	4554	5005	12380	13861	9787	5021	34684	30037	3031
60 Pension, prof sh, stock, annuity	93277	*3120	*7721	*2819	*3103	*9121	21744	11840	8924	7510	3908	2046	11423
61 Employee benefit programs	212640	*1852	*4797	*4676	*5756	12962	35207	34433	31424	15619	23789	19367	22757
62 Net loss, noncapital assets	11775	-	*819	-	-	*537	*1154	*116	*472	*153	8435	79	9
63 Other deductions	4934013	*55151	294542	157533	178693	382821	1177838	658479	629450	319751	371190	376418	332147
64 Total receipts less total deducts	329881	*6702	14030	14842	26104	31800	55318	46948	68385	28260	-30880	15855	52518
65 Const taxable inc frm rel frn corps	1381	-	-	-	-	-	-	-	-	-	1381	-	-
66 Net income (less deficit), total	327867	*6702	14030	14842	25811	31793	55280	46485	67501	27320	-29507	15114	52495
67 Net income, total	612477	*15865	*41388	*49354	36066	38217	86212	80802	96859	51814	24949	33317	57634
68 Deficit, total	284611	*9163	*27358	*34512	*10255	*6424	30932	*34317	29358	*24494	54456	18203	5139
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*773	*773	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	184208	*8360	34000	*3078	*19633	*16889	39634	6428	39772	*4391	7157	-	4866
72 Statutory special deductions, total	39113	*1219	*1986	*7869	*688	*3512	*1300	*3953	*10994	*1695	1452	2727	1718
73 Net operating loss deduction	36606	*1219	*1986	*7869	*688	*3335	*699	*3848	*10958	*106	1452	2727	1718
74 Dividends received deduction	2507	-	-	-	-	*177	*600	*105	*36	*1589	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	321059	*4002	*152	*19355	*15745	*14625	40265	*46334	*38632	*44521	15737	30590	51100
77 Income tax before credits, total	101063	*600	*23	*4064	*3036	*2892	10831	*15333	13801	*15147	5389	12094	17853
78 Regular tax	98763	*600	*23	*4064	*3036	*2892	10831	*15333	*13106	*15127	5359	10607	17785
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2141	-	-	-	-	-	-	-	*674	-	16	1451	-
82 Environmental tax	160	-	-	-	-	-	-	-	*21	*21	14	37	68
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-0
87 General business credit	*230	-	-	*159	-	-	*71	-	-	-	-	-	-
88 Prior year minumum tax credit	*481	-	-	-	-	-	*351	-	-	*118	11	-	-
89 Income tax after credits, total	100352	*600	*23	*3905	*3036	*2892	10409	*15333	13801	*15029	5378	12094	17852

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Drugs, drug proprietaries, and druggists' sundries

MINOR INDUSTRY 5129
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5061	244	*1333	1588	869	*283	516	73	67	40	18	17	12
2 Total assets	21716250	-	*45946	239910	314442	*185728	1294293	522266	1050457	1359304	1361284	2958880	12383739
3 Cash	934179	-	*7554	57517	58861	*34287	111974	41842	89319	60126	47782	178553	246364
4 Notes and accounts receivable	6102612	-	*7955	*44658	111172	*61007	414206	133267	351940	479823	446540	801167	3250877
5 Less: Allowance for bad debts	199664	-	-	-	*402	*200	*3662	*2768	7214	14302	9574	34426	127115
6 Inventories	7100199	-	*17057	*48078	*48333	*48140	512537	213826	326015	397023	563752	686254	4239185
7 Investments in govt. obligations, Total	*20988	-	-	-	-	-	*15717	-	*506	*4765	-	-	-
8 Tax-exempt securities	*2116	-	-	-	-	-	-	*1686	-	*430	-	-	-
9 Other current assets	642652	-	*7987	*11236	28208	*10967	76187	9838	29712	106495	49415	116534	196072
10 Loans to stockholders	177781	-	*1684	*2012	*7428	-	*4971	*623	*15306	*2585	1311	1948	139912
11 Mortgage and real estate loans	*90787	-	-	-	-	-	-	*3224	*2022	*31633	-	48962	4946
12 Other investments	1260860	-	-	*20803	*22802	*2470	*31098	*48560	*17143	57102	54084	184164	822634
13 Depreciable assets	3633867	-	*12117	*27113	68769	*33537	196770	110285	186116	317218	238476	779654	1663812
14 Less: Accumulated depreciation	1676065	-	*9543	*12709	*43322	*14813	121144	57976	86088	164661	105601	321237	738971
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	156627	-	-	-	-	*2671	*5401	*1190	*5802	*13865	10188	23374	94138
18 Intangible assets (Amortizable)	2824368	-	-	*8303	*143	*16194	45116	*7718	*103685	61348	60741	370922	2150197
19 Less: Accumulated amortization	385705	-	-	*1608	*46	*8120	16269	*2970	*14523	9228	20068	47794	265079
20 Other assets	1030648	-	*1136	*34507	*12495	*-412	21390	*13921	30717	15082	24239	170806	706768
21 Total liabilities	21716250	-	*45946	239910	314442	*185728	1294293	522266	1050457	1359304	1361284	2958880	12383739
22 Accounts payable	6961163	-	*13469	67741	84734	*49894	420812	150765	310120	434080	496021	667105	4266422
23 Mort, notes, and bonds under 1 yr	1560103	-	-	*9534	*12816	*25128	214131	*38412	158889	231174	169497	259610	440913
24 Other current liabilities	1544534	-	*8029	*22223	47928	*6814	79016	66058	53358	126673	102161	247243	785031
25 Loans from stockholders	665450	-	*8349	*1369	*19205	*807	210520	*106307	*7081	*2115	17132	12301	280264
26 Mort, notes, bonds, 1 yr or more	3809169	-	*25182	*21481	*15941	*6434	52148	*25139	136150	109130	114158	595995	2707410
27 Other liabilities	913561	-	*1351	*38156	*53524	-	*4444	*4652	*52571	*18901	23850	119439	596674
28 Net worth	6262269	-	*-10432	79406	80294	*96652	313222	130934	332288	437231	438464	1057185	3307026
29 Capital stock	1544839	-	*24268	29431	18211	*74571	217136	62783	119227	42069	19285	210186	727672
30 Paid-in or capital surplus	3560025	-	*1913	*30450	*28395	*94094	214235	*11437	126344	210668	268350	781308	1792829
31 Retained earnings, appropriated	549	-	-	-	-	-	-	-	-	-	-	549	-
32 Retained earnings, unappropriate	1281369	-	*-36614	-3249	*23949	*-68789	-235676	*92587	-21798	29003	100835	27102	1374018
33 Retained earnings (S Corp)	597313	-	-	*27933	*9739	*-1632	118553	*-32288	119723	*164603	62833	39550	88298
34 Less: Cost of treasury stock	721825	-	-	*5158	-	*1592	*1026	*3586	*11209	*9112	12839	1510	675793
35 Total receipts	72298340	6631435	*221062	506103	1339163	*442565	3874924	1639358	2929729	4698823	5461089	5312940	39241148
36 Business receipts	71323706	6537288	*220646	505727	1319401	*430123	3833097	1620009	2910742	4624671	5410165	5152780	38759057
37 Interest	118666	*15002	*416	*41	*652	*752	3047	*1696	6359	4574	3208	7371	75548
38 Interest on govt. obligations, State and local	7146	*145	-	-	-	-	*911	*42	*13	*435	103	405	5093
39 Rents	76031	241	-	-	-	-	*1445	-	*423	*171	127	354	73270
40 Royalties	152564	-	-	-	-	*7704	-	-	-	7807	-	129697	7356
41 Net S-T cap gain less net LT loss	69	-	-	-	-	-	-	-	-	58	-	8	2
42 Net L-T cap gain less net ST loss	72793	*1383	-	-	*933	-	-	-	*3727	*650	11594	9896	44610
43 Net gain, noncapital assets	5786	*3201	-	-	-	-	*387	*16	*79	*657	57	5	1383
44 Dividends, domestic corporations	21767	3554	-	-	*962	-	*264	-	*23	217	-	291	16456
45 Dividends, foreign corporations	8061	-	-	-	-	-	-	-	-	784	-	12	7266
46 Other receipts	511751	70622	-	*335	*17216	*3985	35773	17594	8363	58799	35836	12121	251107
47 Total deductions	71447559	6649565	*221941	486411	1325196	*472783	3830949	1595611	2873901	4557584	5370850	5197411	38865358
48 Cost of sales and operations	62379302	5699209	*145647	325441	698987	*270773	2863494	1222281	2290830	3995908	4985737	4075875	35805121
49 Compensation of officers	516760	*90773	*2664	*37028	142451	*24365	59054	*16624	31939	22214	23322	28737	37589
50 Repairs	106521	6718	*3649	*1529	*1466	*1105	8460	*1983	5127	6959	8242	13663	47619
51 Bad debts	79930	*4816	-	*354	*1157	*370	7230	*1179	6119	8858	4918	6294	38636
52 Rent paid on business property	361370	20032	*12788	*16574	23891	*11209	53205	9239	26153	19208	25349	28200	115521
53 Taxes paid	407561	23980	*1968	9401	20378	*8037	46182	12546	23505	37473	27474	37492	159124
54 Interest paid	529474	*27566	*1099	*3219	*4136	*3292	25620	*4780	27815	31846	22780	56894	320428
55 Contributions or gifts	13525	*92	*35	*57	*182	-	*269	*938	*224	*746	725	1129	9127
56 Amortization	91407	*5398	-	*1337	*995	*5470	3109	*92	4262	3191	3044	14108	50401
57 Depreciation	344275	21339	*2203	*2635	*10048	*4796	19057	8995	18282	31299	20196	63741	141685
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
59 Advertising	508529	*2076	*795	*3628	117231	*7949	33047	*8563	43883	17991	4983	145705	122678
60 Pension, prof sh, stock, annuity	120419	*5918	-	*5200	*23769	-	*5447	*2775	4423	7704	4550	12041	48591
61 Employee benefit programs	232536	17513	-	-	*4311	*2898	10716	*9371	11626	14396	10367	29620	121718
62 Net loss, noncapital assets	9142	833	-	-	*185	*327	*663	*32	*955	*60	97	457	5534
63 Other deductions	5746809	723301	*51093	80007	276011	*132192	695397	296214	378758	359732	229065	683452	1841586
64 Total receipts less total deducts	850780	-18130	*-879	19692	13968	*-30218	43975	43747	55828	141239	90239	115529	375790
65 Const taxable inc frm rel frn corps	8972	-	-	-	-	-	-	-	-	1711	-	213	7049
66 Net income (less deficit), total	852606	-18275	*-879	19692	13968	*-30218	43064	43705	55815	142515	90136	115337	377746
67 Net income, total	1207162	*20774	*22849	*38781	43004	*15817	69009	55798	91913	178328	95086	148986	426817
68 Deficit, total	354555	*39049	*23728	*19089	*29036	*46035	*25945	*12092	*36098	*35813	4950	33649	49071
69 Net income (less def), Form 1120-A	*-824	*-486	-	*-338	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-127	*-127	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	307326	*3285	-	*17210	*18197	*10005	37165	*31517	66967	*60146	31200	8624	23011
72 Statutory special deductions, total	109178	2554	*14309	*7558	*1584	-	*7237	*2	*9178	*1218	5915	38454	21169
73 Net operating loss deduction	93509	67	*14309	*7558	*911	-	*7052	*2	*9162	*1062	5915	38405	9067
74 Dividends received deduction	15668	2488	-	-	*673	-	*185	-	*16	155	-	49	12102
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	748312	*17422	*8540	*14013	*9133	*5812	21678	*12225	*10567	99383	57971	101909	389658
77 Income tax before credits, total	259817	*6497	*1392	*2800	*1555	*1451	6028	*4242	*3685	34632	20187	40332	137017
78 Regular tax	256455	*5983	*1392	*2800	*1555	*1451	6025	*3954	*3579	34469	20025	39112	136109
79 Personal holding company tax	*45	-	-	-	-	-	-	*45	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2468	501	-	-	-	-	-	*243	*106	*67	103	1063	385
82 Environmental tax	850	12	-	-	-	-	*3	-	-	*96	59	156	523
83 Foreign tax credit	11796	-	-	-	-	-	-	-	-	1679	-	5171	4946
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1798	-	-	-	-	-	-	-	*67	-	98	1481	152
88 Prior year minumum tax credit	*1957	-	-	-	-	-	-	-	-	*83	424	817	632
89 Income tax after credits, total	244267	*6497	*1392	*2800	*1555	*1451	6028	*4242	*3617	32871	19666	32862	131287

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Apparel, piece goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	19842	1245	8797	2743	2590	1772	1956	377	246	80	19	10	6
2 Total assets	27448290	-	321743	474587	913720	1250244	4478857	2629139	3828613	2825245	1242109	1630391	7853644
3 Cash	1759352	-	59462	63696	139526	234872	358754	250179	169662	138558	75597	129867	139179
4 Notes and accounts receivable	8369760	-	60192	153201	230153	420237	1511185	837912	1203210	639083	340413	411198	2562977
5 Less: Allowance for bad debts	274279	-	-	*1	*3120	*10507	18238	30119	26193	20207	17354	33686	114854
6 Inventories	8664201	-	96951	122411	322768	386567	1637680	1074334	1616844	1213783	406910	480784	1305169
7 Investments in govt. obligations, Total	*50241	-	-	*30426	-	-	*19706	-	-	*8	-	-	100
8 Tax-exempt securities	*65967	-	-	-	-	-	*64323	-	*1644	-	-	-	-
9 Other current assets	3123734	-	20701	*31794	39537	44619	220481	182889	347310	280627	75427	89175	1791174
10 Loans to stockholders	219799	-	*22832	*10802	49266	57027	23110	*17991	33996	*2803	1973	-	-
11 Mortgage and real estate loans	*19041	-	*4302	-	*3366	*5895	*2209	-	*3269	-	-	-	-
12 Other investments	1650984	-	*153	-	*1127	*9312	177323	78547	129306	240954	117123	34750	862389
13 Depreciable assets	3979333	-	118156	71730	181499	206283	782453	299581	433334	336976	332397	276979	939944
14 Less: Accumulated depreciation	1883628	-	71507	33622	111867	123507	413267	127440	216768	146089	152527	105927	381106
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	247349	-	-	-	*28041	*6985	*38602	*12410	36390	*8392	19294	7632	89604
18 Intangible assets (Amortizable)	826743	-	4627	*26754	5200	4049	54792	15279	53231	31923	4761	316848	309279
19 Less: Accumulated amortization	186717	-	*1471	*2786	*3818	2203	10048	9165	11301	17360	2404	15778	110385
20 Other assets	816411	-	7344	*182	32043	10616	29790	26740	54680	115793	40500	38549	460174
21 Total liabilities	27448290	-	321743	474587	913720	1250244	4478857	2629139	3828613	2825245	1242109	1630391	7853644
22 Accounts payable	5415126	-	66733	136387	260886	387533	1396383	737413	780761	448453	212276	176924	811376
23 Mort, notes, and bonds under 1 yr	5675836	-	*12202	*13941	52072	105027	684315	566256	674396	581009	261065	388162	2337390
24 Other current liabilities	2657715	-	29809	39746	88700	64172	559302	221930	588284	266129	80248	122229	597165
25 Loans from stockholders	1342141	-	104138	165208	217604	131204	343747	108303	137317	71408	37552	-	25659
26 Mort, notes, bonds, 1 yr or more	3343185	-	*57928	*66110	*94881	117712	413063	201691	318766	567540	249222	334115	922159
27 Other liabilities	351762	-	*18904	-	*43422	43489	38508	*33792	55865	75653	28646	61488	-48005
28 Net worth	8662524	-	32027	53196	156154	401105	1043538	759754	1273224	815053	373100	547473	3207899
29 Capital stock	1664721	-	58927	65669	87605	106746	310199	103304	203889	125962	53795	10848	537777
30 Paid-in or capital surplus	2332925	-	*23423	*84634	85893	16584	252343	203070	221454	285580	122581	292298	745064
31 Retained earnings, appropriated	-0	-	-	-	-	-	-	-	-	-	-0	-	-
32 Retained earnings, unappropriate	2926886	-	-21069	-51366	-37304	117702	-11600	184340	231298	-67312	-38947	92030	2529115
33 Retained earnings (S Corp)	2540667	-	-29254	*-45741	*34174	196102	555909	287791	637357	494200	247944	162185	-
34 Less: Cost of treasury stock	802675	-	-	-	*14214	*36028	63313	*18751	20775	*23378	12273	9888	604057
35 Total receipts	67177406	665036	1713241	1460382	2404088	3961661	12397401	7604632	9560191	5851728	2230940	2772718	16555389
36 Business receipts	65866784	641988	1710804	1442560	2394747	3903542	12309923	7443853	9462353	5749668	2187603	2723298	15896445
37 Interest	258212	*10067	464	*5262	1405	2100	7735	9594	6951	3005	8305	5236	198088
38 Interest on govt. obligations, State and local	9039	-	-	-	-	-	*4030	-	*560	*1437	1697	623	692
39 Rents	31028	709	-	-	*1708	*481	*898	-	*2496	*220	2203	-	22314
40 Royalties	229920	-	-	-	-	-	*5756	*607	*13385	*2179	1742	11458	194792
41 Net S-T cap gain less net LT loss	*890	-	-	-	-	-	*362	-	*377	-	21	-	131
42 Net L-T cap gain less net ST loss	11595	349	-	*670	*50	-	*699	*102	*565	-	37	387	8736
43 Net gain, noncapital assets	13783	*4824	*594	*318	*94	-	*6154	*708	159	*42	291	-	599
44 Dividends, domestic corporations	*16458	-	-	-	-	-	*1628	-	*10029	-	-0	-	4800
45 Dividends, foreign corporations	*159250	-	-	-	-	-	-	-	692	*2404	1035	325	154794
46 Other receipts	580448	*7099	*1379	*11572	*6085	55538	60216	149767	62622	92772	28008	31392	73998
47 Total deductions	65982938	692067	1804982	1478095	2431186	3894572	12315138	7540972	9301560	5735122	2163536	2633873	15991836
48 Cost of sales and operations	51844292	508044	997410	1070680	1737592	3013733	9344705	6100886	7285815	4541716	1621706	1767436	13854570
49 Compensation of officers	1679540	12009	206265	86513	111591	131899	351565	237893	279329	155202	36573	34544	36155
50 Repairs	117732	1206	4794	2969	5345	4948	23484	10921	12534	7855	6574	8135	28965
51 Bad debts	215481	*2329	*2793	*1668	*5306	11472	60325	34837	27416	13249	7329	12891	35867
52 Rent paid on business property	815823	9639	88447	46858	68178	59187	151691	62789	83379	64706	38098	52621	90231
53 Taxes paid	1065523	13832	37117	18370	46116	84402	253691	106931	147763	100414	62282	60373	134232
54 Interest paid	812434	24424	8211	10058	14686	27403	124633	85045	125074	81567	39909	44419	227004
55 Contributions or gifts	17435	*38	*3	*412	*14	*526	2027	2042	2237	*558	383	906	8286
56 Amortization	72610	1382	948	*409	1781	*970	8438	14126	9734	7683	3888	8253	14999
57 Depreciation	344454	6260	11469	7200	14654	18614	75390	19598	33370	28495	25084	26145	78176
58 Depletion	*2	*2	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	715007	4312	7569	5650	14170	16580	77220	56806	62683	52939	21952	74387	320739
60 Pension, prof sh, stock, annuity	120121	*128	*4967	*5594	*6829	*9853	33166	10528	13133	9340	4605	5445	16532
61 Employee benefit programs	245148	*3364	*6894	*1778	10812	16053	58981	18328	37053	20562	15431	19285	36609
62 Net loss, noncapital assets	34833	*1274	*474	*1533	-	*2402	*626	*513	*2597	*1603	298	3992	19521
63 Other deductions	7882504	103823	427622	218403	394112	496529	1749197	779729	1179443	649234	279424	515040	1089949
64 Total receipts less total deducts	1194468	-27031	-91741	-17713	-27098	67089	82264	63660	258631	116606	67404	138845	563553
65 Const taxable inc frm rel frn corps	*203242	1660	-	-	-	-	-	-	5239	*10929	-	-	185414
66 Net income (less deficit), total	1388672	-25371	-91741	-17713	-27098	67089	78233	63660	263310	126097	65707	138222	748276
67 Net income, total	2248536	*29418	35113	37041	24586	98528	233122	156232	349772	180531	128541	177971	797682
68 Deficit, total	859864	54788	126854	*54754	51684	*31439	154888	92573	86462	54434	62834	39749	49406
69 Net income (less def), Form 1120-A	*-1402	*-24	*5700	-	*-7077	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-127	*-127	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	522533	*-5056	-37700	*-18267	*-7421	77184	55271	61266	195587	115539	82353	3779	-
72 Statutory special deductions, total	117456	*196	*5882	*16273	*2702	*3028	41456	*6498	*21738	*11562	2411	2138	3573
73 Net operating loss deduction	102976	*196	*5882	*16273	*2702	*3028	40316	*6498	*11757	*11562	2411	2138	213
74 Dividends received deduction	*14480	-	-	-	-	-	*1140	-	*9980	-	-0	-	3360
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1367248	*4161	14785	*12531	15929	18316	83978	57615	114299	*49034	41791	160700	794109
77 Income tax before credits, total	461904	*1260	2217	*1879	2558	3607	25677	18988	38825	16979	14753	56356	278804
78 Regular tax	458430	*1221	2217	*1879	2558	3607	24400	18973	38626	*16685	14280	56145	277838
79 Personal holding company tax	17	-	-	-	-	-	-	-	-	-	-	17	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2114	-	-	-	-	-	*1274	*5	*148	*248	433	6	-
82 Environmental tax	1291	-0	-	-	-	-	-	-	*52	*46	40	189	965
83 Foreign tax credit	115953	-	-	-	-	-	-	-	*3557	*118	279	604	111395
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*977	-	-	-	-	-	*61	-	*33	-	-	3	880
88 Prior year minumum tax credit	*390	-	-	-	-	-	-	-	*390	-	-	-	-
89 Income tax after credits, total	344584	*1260	2217	*1879	2558	3607	25616	18988	34846	16862	14473	55749	166528

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw materials

MINOR INDUSTRY 5150
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	7377	*64	2645	*739	1035	1185	1366	155	112	43	16	7	10
2 Total assets	37807097	-	103394	*119668	344466	844222	2915372	1038828	1677452	1524667	1104746	1098268	27036013
3 Cash	2566484	-	*10690	*19346	42702	114703	361178	101023	192806	102737	89026	61254	1471020
4 Notes and accounts receivable	13006931	-	*4536	*27552	107758	274018	916141	361185	445145	334005	254066	200104	10082419
5 Less: Allowance for bad debts	122583	-	-	*9782	*1851	*482	11763	*697	7659	7544	3240	631	78935
6 Inventories	7079773	-	-	*6325	37668	118740	694338	245492	375705	533377	330270	356038	4381818
7 Investments in govt. obligations, Total	53321	-	-	-	-	-	*18993	*1302	*401	*1243	303	149	30931
8 Tax-exempt securities	*11340	-	-	-	-	-	*11340	-	-	-	-	-	-
9 Other current assets	1705939	-	*30742	*3012	*24730	23785	102863	42872	94349	66600	113536	250015	953435
10 Loans to stockholders	169687	-	*37237	*23782	*32140	26919	14168	*8601	13001	*13829	-	-	10
11 Mortgage and real estate loans	*37122	-	-	-	-	-	*21101	-	*1037	*1354	606	-	13023
12 Other investments	7193880	-	-	*9035	*31039	28699	96927	74173	137193	169898	36437	104553	6505926
13 Depreciable assets	12722072	-	*83465	*108473	243765	497466	1584455	425866	720778	589309	332609	214201	7921687
14 Less: Accumulated depreciation	7823459	-	*59102	*86410	183182	298807	1027605	240445	419019	352424	145671	122241	4888553
15 Depletable assets	*47867	-	-	-	-	-	*203	-	-	*5038	-	-	42626
16 Less: Accumulated depletion	*17703	-	-	-	-	-	-	-	-	*4638	-	-	13065
17 Land	502511	-	-	*14333	*2531	30744	93892	24312	98046	32966	8898	23045	173743
18 Intangible assets (Amortizable)	325730	-	*208	*35	*65	*1748	22134	*3543	8807	*31960	74946	4949	177335
19 Less: Accumulated amortization	53290	-	*203	-	*38	*950	6660	*1008	5956	*15564	7586	1495	13830
20 Other assets	401477	-	*-4178	*3967	*7138	27640	23670	-7392	22817	22520	20545	8328	276422
21 Total liabilities	37807097	-	103394	*119668	344466	844222	2915372	1038828	1677452	1524667	1104746	1098268	27036013
22 Accounts payable	11064244	-	*20176	*71219	86814	174455	796259	334238	354615	273720	170699	200250	8581799
23 Mort, notes, and bonds under 1 yr	7537083	-	*13729	*1344	*57239	133245	307372	261299	300240	383862	390005	378882	5309864
24 Other current liabilities	1452470	-	*6005	*16293	10479	30796	206436	139749	142531	118672	88975	123108	569426
25 Loans from stockholders	474221	-	*144118	*7792	*18991	*29381	135082	*40273	*47477	*32942	13390	-	4775
26 Mort, notes, bonds, 1 yr or more	4746888	-	*12128	*7317	*19098	106491	336841	79102	163589	212886	213299	85549	3510589
27 Other liabilities	962306	-	*43347	*3328	*15814	*13570	113563	*7436	22054	56758	29092	16447	640897
28 Net worth	11569886	-	-136109	*12375	136030	356284	1019820	176730	646945	445828	199287	294033	8418663
29 Capital stock	1515925	-	21570	*29063	256369	62464	156602	57560	66478	167507	124170	34691	539451
30 Paid-in or capital surplus	2609004	-	-	*9139	*34161	38013	123634	33910	105243	151571	128786	120505	1864043
31 Retained earnings, appropriated	*40287	-	-	-	-	*17317	*12182	*5401	-	-	-	-	5387
32 Retained earnings, unappropriate	6512532	-	*-108443	*-2132	-131203	203730	539145	36264	252115	13523	-69039	-4171	5782743
33 Retained earnings (S Corp)	1035808	-	*-47081	-	*-17604	*45544	220422	*61439	260868	*118896	17693	143159	232472
34 Less: Cost of treasury stock	143671	-	*2154	*23695	*5692	*10784	32166	*17844	37759	*5670	2323	151	5433
35 Total receipts	105647049	*858338	817251	*4271044	1893396	5700062	16775655	3872547	6752737	6720076	4545855	3107573	50332514
36 Business receipts	103448934	*851142	*823680	*4270621	1841878	5566260	16652738	3829353	6704488	6675994	4523182	3078886	48630713
37 Interest	579887	*1099	*648	*77	1978	5528	20311	5022	5147	9449	6852	19155	504619
38 Interest on govt. obligations, State and local	48467	-	-	-	-	-	*19	*190	*107	*31	-	-	48120
39 Rents	189008	-	*171	-	*786	*1753	*3769	*1417	*2532	*923	3037	174	174447
40 Royalties	6292	-	-	-	*43	-	*372	-	*803	*1056	469	216	3333
41 Net S-T cap gain less net LT loss	*3840	-	-	-	-	*123	*1577	-	*14	*125	937	-	1064
42 Net L-T cap gain less net ST loss	33603	-	-	-	*914	*15806	*3873	*769	*926	*1925	1322	22	8046
43 Net gain, noncapital assets	118047	*751	-	-	*22996	*1903	8894	*1050	3181	1331	139	716	77087
44 Dividends, domestic corporations	113320	-	-	-	*132	*1129	*234	-	*31	*1444	1	1009	109341
45 Dividends, foreign corporations	105159	-	-	-	*59	-	-	-	*746	*22	-	-	104333
46 Other receipts	1000491	*5346	*-7249	*346	24611	107560	83869	34746	34761	27776	9917	7396	671413
47 Total deductions	104547406	*866447	795105	*4290698	1877791	5635871	16663844	3838756	6664163	6706758	4531430	3091703	49584840
48 Cost of sales and operations	96132885	*828776	*642825	*4051583	1622463	5134392	15014321	3511482	6060529	6337426	4327292	2881784	45720011
49 Compensation of officers	624269	*3388	*9118	*41955	35831	74129	209583	47654	61621	16511	11913	7646	104918
50 Repairs	256188	*1597	*7250	*7914	18334	15190	69901	15077	13849	10533	5041	12020	79483
51 Bad debts	70471	*970	-	*1829	*1423	7280	18953	8226	5921	6282	2910	1879	14799
52 Rent paid on business property	319084	*613	*16695	*15460	16678	18508	53655	10024	17872	20238	11636	9572	128135
53 Taxes paid	567067	*604	17932	*9866	15602	29501	98082	17508	45790	22740	10035	7844	291564
54 Interest paid	898890	*10516	*4731	*1854	13728	15868	67409	21635	34348	36360	29161	23643	639637
55 Contributions or gifts	36054	*1	-	*30	*598	459	1291	*300	1063	*139	266	30	31877
56 Amortization	32137	*776	*3	-	*17	*46	4068	*1701	1108	4379	2952	758	16329
57 Depreciation	917883	*521	*9811	*11118	18114	37938	98131	23410	46417	26476	22360	10387	613199
58 Depletion	*17956	-	-	-	-	-	*71	-	*47	-	-	-	17838
59 Advertising	100271	*58	*4485	*3839	1619	9997	13494	1100	12447	6910	4583	632	41105
60 Pension, prof sh, stock, annuity	78607	-	-	*5394	*2928	*3508	22188	*4345	12775	3159	2164	2728	19417
61 Employee benefit programs	197334	*545	*1427	*4913	*4481	7234	34990	8560	25143	9417	6689	5012	88923
62 Net loss, noncapital assets	14882	*-0	-	-	-	*197	*1112	*10391	*363	*1792	945	68	12
63 Other deductions	4283428	*18082	80829	*134942	125972	281625	956595	157342	324869	204396	93483	127701	1777591
64 Total receipts less total deducts	1099643	*-8110	22146	*-19654	15606	64191	111812	33791	88574	13318	14425	15870	747674
65 Const taxable inc frm rel frn corps	274356	-	-	-	-	-	-	-	-	-	-	-	274356
66 Net income (less deficit), total	1325532	*-8110	22146	*-19654	15606	64191	111793	33600	88467	13288	14425	15870	973910
67 Net income, total	1555272	*2192	*40608	*7113	35152	67682	139748	53229	98120	51273	25096	17787	1017271
68 Deficit, total	229740	*10302	*18462	*26767	*19546	*3491	27955	*19629	*9653	*37985	10671	1918	43361
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2192	*2192	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	152585	-	*28742	-	*-13691	*22721	61512	*23964	33460	*13165	2839	-240	-19887
72 Statutory special deductions, total	215895	*2192	-	*533	*19034	9025	7118	*5317	*7501	*12760	4825	5449	142140
73 Net operating loss deduction	132891	*2192	-	*533	*18942	*8182	*6954	*5317	*6733	*11609	4824	5429	62175
74 Dividends received deduction	83004	-	-	-	*93	*844	*164	-	*768	*1152	-0	20	79964
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1140076	-	*1457	*6580	*15859	35936	67127	*23838	59847	26165	17433	10667	875167
77 Income tax before credits, total	390144	-	*219	*987	*2745	8148	17978	7904	21880	9755	6260	3772	310497
78 Regular tax	384457	-	*219	*987	*2644	8148	17738	*7713	20270	8896	5927	3618	308298
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3669	-	-	-	*101	-	-	*191	*1330	*832	401	141	672
82 Environmental tax	1587	-	-	-	-	-	-	-	*10	*26	12	12	1526
83 Foreign tax credit	*45009	-	-	-	-	-	-	-	*433	-	-	-	44576
84 U.S. Possessions tax credit	627	-	-	-	-	-	-	-	-	627	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	11874	-	-	-	*292	*2	*60	-	*121	*770	61	-	10568
88 Prior year minumum tax credit	1493	-	-	-	-	-	*281	-	*345	*59	144	281	383
89 Income tax after credits, total	331141	-	*219	*987	*2453	8146	17637	7904	20981	*8299	6056	3491	254969

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Chemicals and allied products

MINOR INDUSTRY 5160
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	8267	*531	3691	*913	738	903	1242	*81	116	24	12	10	5
2 Total assets	11673068	-	105262	*192401	301623	636513	2778156	*644682	1772173	811688	846053	1567108	2017409
3 Cash	867677	-	27043	*29661	48343	78507	249784	*36728	198977	59793	83531	45212	10098
4 Notes and accounts receivable	4008558	-	*34525	*76918	146006	248773	1179047	*174728	595003	324180	218957	498897	511523
5 Less: Allowance for bad debts	59641	-	-	-	-	*303	18109	*3372	8477	*3754	4434	3422	17770
6 Inventories	2373431	-	*11152	*20476	*39922	109584	683900	*168598	428971	185826	139506	276311	309185
7 Investments in govt. obligations, Total	*10	-	-	-	-	-	*10	-	-	-	-	-	-
8 Tax-exempt securities	5723	-	-	-	-	-	-	-	-	-	-	5723	-
9 Other current assets	555312	-	*1622	*15015	*11683	26060	114668	*28879	64183	36058	36810	163304	57030
10 Loans to stockholders	94932	-	*382	*1313	*16148	*4402	44548	*17468	*10672	-	-	-	-
11 Mortgage and real estate loans	*45315	-	-	*28002	-	*9115	*6661	-	*1366	-	-	170	-
12 Other investments	965286	-	-	*15331	*5097	*24798	77071	*33336	115551	*124973	152203	125921	291005
13 Depreciable assets	4428896	-	95627	*48637	88099	302054	1041904	*321539	640795	81291	232518	630407	946025
14 Less: Accumulated depreciation	2256650	-	70693	*43419	55384	215497	659214	*166926	321040	31724	108472	289299	294981
15 Depletable assets	41948	-	-	-	-	-	-	-	-	-	37584	4364	-
16 Less: Accumulated depletion	4545	-	-	-	-	-	-	-	-	-	3564	981	-
17 Land	151872	-	-	-	*2290	*33205	11400	*13142	28004	*6849	10185	23746	23053
18 Intangible assets (Amortizable)	489308	-	*3774	*25638	*2189	*2952	40596	*19480	44265	*15924	23001	82591	228899
19 Less: Accumulated amortization	179317	-	*791	*25638	*573	*567	8791	*13157	25219	*10616	8362	18175	67429
20 Other assets	144953	-	*2621	*466	*-2197	13431	14681	*14239	-877	22888	36590	22338	20771
21 Total liabilities	11673068	-	105262	*192401	301623	636513	2778156	*644682	1772173	811688	846053	1567108	2017409
22 Accounts payable	3309691	-	*26883	*79492	110476	167688	927458	*196618	690954	318079	156016	365599	270428
23 Mort, notes, and bonds under 1 yr	1638716	-	*193	*806	*3682	34023	303902	*128876	551916	98264	95231	195354	226468
24 Other current liabilities	914804	-	*6966	*8565	*40878	18501	154417	*26043	154743	51327	84118	112620	256626
25 Loans from stockholders	391668	-	89723	*760	*897	43008	124368	*3294	83160	*24446	21967	44	-
26 Mort, notes, bonds, 1 yr or more	1769892	-	*32341	*3413	*16755	102047	360749	*25164	163155	*146195	171645	214333	534095
27 Other liabilities	497804	-	*10265	*13103	*-2006	*13402	43407	*46033	59044	*11079	41516	77839	184121
28 Net worth	3150494	-	-61110	*86263	130939	257844	863855	*218653	69201	162298	275560	601320	545671
29 Capital stock	597231	-	20468	*2332	17047	35463	46638	*169738	92457	19289	61751	75193	56856
30 Paid-in or capital surplus	995391	-	*24928	*2188	*825	*16277	176547	*10468	155149	*44236	139272	235308	190193
31 Retained earnings, appropriated	*16026	-	-	-	-	-	*16026	-	-	-	-	-	-
32 Retained earnings, unappropriate	1741727	-	*-18321	*44198	97842	193420	526838	*46478	125522	*-28289	113497	330707	309835
33 Retained earnings (S Corp)	57021	-	*-88185	*37546	*20626	*47928	168416	*272	-270021	*127688	12752	-	-
34 Less: Cost of treasury stock	256900	-	-	-	*5400	*35245	70609	*8303	*33904	*626	51712	39888	11212
35 Total receipts	30789064	*383919	1218204	*777478	1277631	1755432	8902794	*1614185	4542073	2183346	1377618	3659501	3096883
36 Business receipts	30437222	*384918	1217704	*768064	1273130	1722080	8838044	*1557414	4502996	2165225	1341667	3600843	3065137
37 Interest	61227	*17	*303	*3630	*1086	3575	8748	*3380	5818	*1458	6148	13961	13103
38 Interest on govt. obligations, State and local	1842	-	-	-	-	*344	*237	*15	*939	*56	-	249	1
39 Rents	11218	-	-	*676	*68	*1146	*2535	*246	*397	29	4014	264	1844
40 Royalties	2738	-	-	-	-	-	-	-	*1181	-	190	1096	270
41 Net S-T cap gain less net LT loss	*85	-	-	-	*6	*79	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	12102	-	-	*184	*75	*295	*220	*2683	*164	*48	6	8427	-
43 Net gain, noncapital assets	4512	*137	-	*514	*203	*59	1082	*529	824	*141	43	141	840
44 Dividends, domestic corporations	1778	-	-	-	-	*1	*187	*808	*109	-	480	64	130
45 Dividends, foreign corporations	*9893	-	-	-	-	-	*789	-	*454	-	6675	474	1500
46 Other receipts	246447	*-1153	*197	*4411	*3064	27853	50951	*49112	29190	*16389	18394	33982	14058
47 Total deductions	30505472	*395101	1282238	*771088	1216611	1747152	8797187	*1589170	4468935	2191687	1360181	3587512	3098609
48 Cost of sales and operations	24388875	*321092	977471	*585485	821766	1229673	7051490	*1261385	3664478	2036500	1050922	3138509	2250106
49 Compensation of officers	730532	*5522	*53750	*42440	*67016	115262	257316	*19916	104348	*10942	10008	25601	18412
50 Repairs	125640	*3654	*6458	*1569	*4870	6849	32565	*7585	19689	*2228	9532	17711	12932
51 Bad debts	70556	*50	*1421	*49	*4186	5727	35051	*1941	5344	*4446	919	4336	7086
52 Rent paid on business property	266165	*1455	*19651	*12156	*22251	22582	65334	*18806	31436	7351	11550	20136	33457
53 Taxes paid	344996	*6483	10518	*7877	35042	30324	96474	*23510	47080	8962	11953	24501	42271
54 Interest paid	212482	*1713	*1614	*785	*3115	11350	49799	*8456	34008	13155	18565	27008	42914
55 Contributions or gifts	4917	*3	*30	-	*713	*220	2165	*138	339	*5	471	273	563
56 Amortization	41609	*1329	*579	-	*122	*330	3425	*3099	4402	*113	3410	5367	19434
57 Depreciation	371324	*20554	*12875	*7111	13337	18652	79854	*20961	51588	7494	25652	50875	62370
58 Depletion	*3037	-	-	-	-	*589	-	-	*139	-	648	1119	542
59 Advertising	212170	*154	*1792	*120	4839	5949	20925	*4049	4426	580	40718	5753	122865
60 Pension, prof sh, stock, annuity	126594	*89	-	*10093	*13539	*7615	35029	*12061	18243	*1929	5392	7198	15407
61 Employee benefit programs	159912	*466	*1836	*1285	*13127	11831	45570	*3624	25192	*2587	10697	16749	26949
62 Net loss, noncapital assets	11468	-	-	*29	*509	*3511	898	*3	*413	*210	5622	221	52
63 Other deductions	3435195	*32537	194244	*102090	212179	276690	1021294	*203635	457811	95185	154123	242157	443249
64 Total receipts less total deducts	283592	*-11182	-64034	*6390	61020	8280	105607	*25015	73138	-8341	17436	71989	-1726
65 Const taxable inc frm rel frn corps	2555	-	-	-	-	-	-	-	-	-	1819	409	327
66 Net income (less deficit), total	284305	*-11182	-64034	*6390	61020	7936	105369	*25001	72199	-8398	19255	72148	-1400
67 Net income, total	565906	*10188	*3444	*7876	61020	35023	170239	*29445	88357	*22678	32166	73939	31531
68 Deficit, total	281601	*21369	67478	*1486	-	*27088	64870	*4445	*16158	*31076	12910	1791	32931
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-6598	*-6598	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	37458	*2474	*-57950	*6389	*10804	*22122	5306	*3258	29392	*11018	4642	-	-
72 Statutory special deductions, total	42157	*12	*140	-	*5214	*737	*5032	*11839	*2987	*491	3783	7584	4338
73 Net operating loss deduction	40096	*12	*140	-	*5214	*737	*4112	*11274	*2487	*491	3783	7539	4307
74 Dividends received deduction	2061	-	-	-	-	*1	*919	*565	*499	-	-	45	31
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	368425	*6344	*2447	*1384	*45002	12164	118283	*9904	44441	*11170	23740	66355	27193
77 Income tax before credits, total	118373	*2193	*367	*208	*10385	2347	36448	*3208	15295	*3796	9048	24861	10219
78 Regular tax	114368	*2186	*367	*208	*10385	2347	36398	*3048	15088	*3793	8114	23055	9380
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3817	-	-	-	-	-	*45	*160	*187	-	903	1724	797
82 Environmental tax	177	*7	-	-	-	-	*4	-	*8	*3	31	81	42
83 Foreign tax credit	*992	-	-	-	-	-	-	-	*121	-	-	140	731
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1327	-	-	-	-	-	*81	*636	23	-	210	6	371
88 Prior year minumum tax credit	1397	-	-	-	-	-	*558	-	*417	-	115	308	-
89 Income tax after credits, total	114656	*2193	*367	*208	*10385	2347	35808	*2572	14733	*3796	8723	24407	9117

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12056	*45	3188	1966	1699	1681	2721	440	190	61	30	18	17
2 Total assets	213035725	-	110548	369704	589703	1205542	5576208	3020948	3006851	1988208	2103275	2872681	192192058
3 Cash	3023819	-	28799	53957	135256	171007	798025	306769	233537	139670	118505	133403	904892
4 Notes and accounts receivable	27570906	-	*36768	88183	188809	380812	1680558	739084	848471	446189	739052	738493	21684487
5 Less: Allowance for bad debts	99457	-	-	-	*93	*3505	27684	5724	12506	7490	8762	12829	20864
6 Inventories	52685965	-	*7410	53451	67683	158019	645267	386864	284955	343354	265690	503452	49969819
7 Investments in govt. obligations, Total	*31041479	-	-	-	-	*2752	*4057	*362	*3873	*2010	-	389	31028036
8 Tax-exempt securities	*1405082	-	-	-	-	-	*10377	*718	*4854	-	-	24828	1364306
9 Other current assets	59893812	-	*700	*4909	36546	20038	108971	72556	103395	62087	176876	65690	59242045
10 Loans to stockholders	483827	-	*3388	*19214	*5738	12874	56972	20287	53982	*43156	1122	94634	172461
11 Mortgage and real estate loans	587327	-	-	*4403	*3998	*3368	34030	*2232	*15516	*27084	38914	5063	452719
12 Other investments	21131161	-	-	*37568	*20681	16756	264511	265003	295126	138984	214821	280584	19597126
13 Depreciable assets	20507726	-	143717	441939	389628	1037864	4242286	2243109	1612052	1091513	674765	1255678	7375176
14 Less: Accumulated depreciation	11061987	-	113380	353654	295165	691561	2730178	1283352	852079	486470	317567	532989	3405593
15 Depletable assets	2688132	-	-	-	*29373	*898	*5966	-	*9536	*393	146142	168540	2327284
16 Less: Accumulated depletion	753508	-	-	-	*11380	*785	-	-	*4022	*373	82545	40519	613885
17 Land	1283059	-	*2559	*17914	12095	47403	348430	229618	241557	83449	62500	86688	150845
18 Intangible assets (Amortizable)	1965194	-	*287	*1120	*14599	*46345	64355	36652	114530	97014	72516	32349	1485426
19 Less: Accumulated amortization	456505	-	*287	*475	*8706	*18318	26186	23873	64253	59629	31572	7430	215777
20 Other assets	1139692	-	*586	*1175	*640	21575	96450	30643	118325	67267	32817	76657	693555
21 Total liabilities	213035725	-	110548	369704	589703	1205542	5576208	3020948	3006851	1988208	2103275	2872681	192192058
22 Accounts payable	14438767	-	*7180	107149	143017	263885	1300453	679856	741832	393124	688264	612685	9501322
23 Mort, notes, and bonds under 1 yr	79876334	-	*21722	*49992	*22640	68564	421099	257596	262808	221775	365604	545044	77639490
24 Other current liabilities	59164493	-	*6973	9981	39760	76250	397455	213538	231193	140181	141108	133692	57774361
25 Loans from stockholders	867463	-	*21622	*17487	*27967	49291	275249	44577	*39421	*107807	51095	25833	207115
26 Mort, notes, bonds, 1 yr or more	26842390	-	*14169	*63178	96864	161595	819859	597701	595791	432689	280310	646683	23133549
27 Other liabilities	7449162	-	*9587	*1189	*1888	38512	160619	78118	1503504	36152	45026	161385	5413182
28 Net worth	24397117	-	29295	120727	257567	547445	2201473	1149564	-367697	656479	531867	747359	18523039
29 Capital stock	2808536	-	26930	32705	98862	80596	252254	72975	119004	49751	50827	66011	1958622
30 Paid-in or capital surplus	15690643	-	*55089	*516483	*9402	45165	189749	173452	218198	164757	283671	302950	13731728
31 Retained earnings, appropriated	*49603	-	-	-	-	-	*27019	*950	*971	*20662	-	-	-
32 Retained earnings, unappropriate	6587342	-	*-22534	*25094	174500	351672	933571	589566	-993447	257308	77659	276235	4917717
33 Retained earnings (S Corp)	1981259	-	*-18519	*-450182	*38655	*141965	945839	336566	355298	*179896	120454	125259	206028
34 Less: Cost of treasury stock	2720266	-	*11671	*3375	*63851	*71953	146960	*23945	67722	*15894	743	23095	2291057
35 Total receipts	155286039	*8628195	601368	2110619	3892178	6679823	30126298	12930327	14844386	8960947	11244063	10637173	44630661
36 Business receipts	146394891	*8582874	597284	2096439	3852925	6623762	29863672	12793048	14733525	8913586	11151527	10514458	36671791
37 Interest	7270478	*3447	*120	*1207	4904	5152	28890	12919	13145	9087	18633	11132	7161843
38 Interest on govt. obligations, State and local	44491	-	-	-	-	-	*1424	*605	*974	*1054	428	1036	38970
39 Rents	131474	-	-	*275	*1282	4541	29718	23560	13911	8520	6908	15904	26856
40 Royalties	5581	-	-	-	-	-	*3548	*151	-	*70	277	1443	92
41 Net S-T cap gain less net LT loss	67050	36844	-	-	-	*764	*234	-	*974	*13	5796	4	22421
42 Net L-T cap gain less net ST loss	361515	*14	*2796	-	*20823	*12244	10441	*13756	9409	*4641	9961	4238	273192
43 Net gain, noncapital assets	85264	*1025	-	*256	*3402	*1760	16764	15688	2850	1823	11090	8201	22406
44 Dividends, domestic corporations	40940	-	*16	-	-	*31	8170	*520	*2352	*142	948	2461	26300
45 Dividends, foreign corporations	*92275	-	-	-	-	-	-	-	*9	-	-	680	91587
46 Other receipts	792078	*3991	*1152	*12442	8842	31569	163438	70080	67237	22012	38495	77617	295203
47 Total deductions	155346519	*8611092	599200	2158284	3869839	6605657	29884946	12760828	14728492	8905959	11178739	10644993	45398490
48 Cost of sales and operations	133334119	*8524689	417061	1830701	3348391	5503045	26174389	11007900	13378830	8077389	10619409	9901920	34550395
49 Compensation of officers	1032308	*1583	*37060	65198	66857	136300	320753	135665	70710	43948	27561	36053	90620
50 Repairs	512045	*660	*4057	8667	10908	33681	158587	94384	49227	29534	18591	28130	75620
51 Bad debts	209996	*70	*405	*1424	4523	7172	62470	41353	13574	8066	7477	4814	58649
52 Rent paid on business property	789214	*2162	*3236	23962	28896	45155	176490	83452	73949	38007	26707	29428	257770
53 Taxes paid	1755423	*2891	15168	37119	76933	209327	644845	198322	190248	76890	35239	42836	225604
54 Interest paid	4527055	*17723	*3573	8743	10570	28090	110553	66311	61417	46994	47576	71868	4053636
55 Contributions or gifts	18227	*169	*184	*61	*138	2044	2003	1839	896	344	365	1974	8210
56 Amortization	124813	*12	-	-	*2949	*4114	26876	7740	14592	7341	7293	8296	45599
57 Depreciation	1324232	*2628	9956	30087	25308	74386	299929	171995	124046	83329	48863	94489	359215
58 Depletion	146026	-	-	-	*1925	-	*13	*23	*85	*910	2313	24379	116378
59 Advertising	135432	*546	*1947	6732	9706	12758	43920	20646	14065	7766	4500	5552	7294
60 Pension, prof sh, stock, annuity	186290	*557	-	-	*5411	*7314	49744	17498	9545	6168	4989	8009	77056
61 Employee benefit programs	303040	*967	*4432	*11715	*6039	16078	48072	19228	32649	28032	10031	12226	113573
62 Net loss, noncapital assets	319026	-	-	*4936	*467	*1141	799	5966	953	*199	956	5410	298199
63 Other deductions	10629272	*56433	102121	128937	270820	525052	1765503	888505	693707	451043	316869	369609	5060672
64 Total receipts less total deducts	-60480	*17103	2168	-47665	22339	74166	241352	169500	115894	54988	65324	-7820	-767829
65 Const taxable inc frm rel frn corps	448213	-	-	-	-	-	-	-	26	-	-	80	448107
66 Net income (less deficit), total	343242	*17103	2168	-47665	22339	74166	239928	168895	114945	53934	64896	-8776	-358692
67 Net income, total	1996802	*18998	*25984	*23128	43998	93075	320824	187596	149240	80477	87455	64219	901808
68 Deficit, total	1653561	*1895	*23816	*70792	*21659	18909	80896	18701	34295	*26544	22558	72995	1260500
69 Net income (less def), Form 1120-A	*-1331	-	*-1331	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	11967	11967	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	273186	-	*9888	*-49681	*8915	*37467	145666	34071	40564	*22675	29580	5910	-11868
72 Statutory special deductions, total	149882	-	*4763	*4780	*17363	*14657	31184	13647	10340	*4600	9661	16690	22198
73 Net operating loss deduction	118523	-	*4752	*4780	*17363	*14636	25736	*13210	*8534	*4493	8991	14833	1196
74 Dividends received deduction	31359	-	*11	-	-	*22	5449	*436	*1806	*108	670	1856	21002
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1422041	*18998	*3381	*962	*16524	38944	127035	130428	75227	49955	47709	34573	878306
77 Income tax before credits, total	481265	*6626	*507	*144	*3043	8736	36037	44596	25927	17342	16840	13296	308172
78 Regular tax	474267	*6443	*507	*144	*3043	8587	34257	43723	25380	16958	16273	11766	307186
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	5611	-	-	-	-	*149	*1780	*860	*480	*358	524	1460	-
82 Environmental tax	1169	*14	-	-	-	-	-	*13	*18	*25	43	70	986
83 Foreign tax credit	*126074	-	-	-	-	-	-	-	*2	-	-	-	126072
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*54059	-	-	-	-	-	-	-	*17	-	-	-	54043
87 General business credit	7222	-	*195	-	-	*342	*385	*148	*157	*72	-	5	5918
88 Prior year minumum tax credit	6457	-	-	-	-	-	*163	*1419	*899	*395	2561	657	363
89 Income tax after credits, total	287453	*6626	*312	*144	*3043	8394	35489	43030	24853	16874	14278	12634	121776

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Alcoholic beverages

MINOR INDUSTRY 5180
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4281	*12	*698	*522	*647	620	1235	279	170	64	17	10	6
2 Total assets	18694109	-	*39638	*101019	*226140	412120	2989674	2192063	2540852	2245020	1196225	1604608	5146750
3 Cash	1485825	-	*3736	*14293	*27616	48471	386137	294487	278017	111113	125571	64404	131979
4 Notes and accounts receivable	3961980	-	*2297	*5690	*33393	65238	522857	437582	511090	586662	312121	330800	1154252
5 Less: Allowance for bad debts	66317	-	-	-	*7	*31	*1331	8448	8767	13124	8006	7624	18977
6 Inventories	4855617	-	*19151	*20741	*71282	128856	927714	554684	674555	672944	369780	485389	930521
7 Investments in govt. obligations, Total	*54226	-	-	-	-	-	-	-	*15153	*15738	3012	-	20323
8 Tax-exempt securities	*64721	-	-	-	-	-	*2096	*3240	*18154	*11937	190	-	29104
9 Other current assets	525825	-	*737	*6071	*11702	*3434	67692	93934	80595	111501	30630	66066	53464
10 Loans to stockholders	252021	-	-	*11796	*13590	*10352	116933	*39171	20182	*14628	21798	3512	60
11 Mortgage and real estate loans	388749	-	-	-	-	*189	*708	*4491	-	*9765	11714	818	361064
12 Other investments	1668156	-	-	*13365	*1259	*21492	123900	123148	156649	186723	76344	215581	749695
13 Depreciable assets	6425337	-	*22645	*61693	*65826	239427	1672925	998621	1068139	629105	266339	337313	1063304
14 Less: Accumulated depreciation	3730145	-	*17862	*38772	*46146	159435	1114068	642054	567056	333205	134665	185861	491020
15 Depletable assets	*55614	-	-	-	-	-	-	*290	*1425	-	53899	-	-
16 Less: Accumulated depletion	46327	-	-	-	-	-	-	-	-	-	46327	-	-
17 Land	440778	-	-	-	*6976	*8212	96563	67661	79568	53298	22730	44865	60905
18 Intangible assets (Amortizable)	2036456	-	*17103	-	*78015	*34768	143844	182861	309097	175525	31281	219725	844237
19 Less: Accumulated amortization	492417	-	*13280	-	*45643	*6582	90377	66687	134043	46950	12121	64271	12462
20 Other assets	814008	-	*5110	*6143	*8278	*17730	134082	109083	38094	59360	71934	93891	270302
21 Total liabilities	18694109	-	*39638	*101019	*226140	412120	2989674	2192063	2540852	2245020	1196225	1604608	5146750
22 Accounts payable	2853292	-	*11074	*7188	*38445	73705	476206	278159	442432	615271	200024	276519	434270
23 Mort, notes, and bonds under 1 yr	2016827	-	*5566	*2325	*14995	*42378	383838	288925	354425	230459	271556	153962	268398
24 Other current liabilities	1946961	-	*1100	*5742	*11191	14803	184199	117855	166973	162503	69809	117824	1094961
25 Loans from stockholders	590758	-	*29438	*885	*64501	*44799	180925	144011	32633	*46658	34335	1871	10703
26 Mort, notes, bonds, 1 yr or more	3679681	-	*38213	*1698	*35183	74238	392663	327484	449373	320990	117115	182822	1739903
27 Other liabilities	526131	-	-	*5928	*-0	*3867	61753	*5312	32215	15411	22342	23866	355437
28 Net worth	7080458	-	*-45754	*77254	*61825	158330	1310091	1030316	1062801	853727	481044	847744	1243080
29 Capital stock	804776	-	*765	*1642	*36505	42786	226112	42156	78276	58538	20889	73405	223702
30 Paid-in or capital surplus	969425	-	*3669	*13812	*44836	*4606	54467	15150	71986	47831	115092	368342	229635
31 Retained earnings, appropriated	*8435	-	-	-	-	-	*8435	-	-	-	-	-	-
32 Retained earnings, unappropriate	2454673	-	*-27959	*61800	*11135	91731	541838	*207528	289910	258388	94920	206983	718400
33 Retained earnings (S Corp)	3254284	-	*-22229	-	*-30650	*30463	681597	821248	673569	539298	267833	221811	71343
34 Less: Cost of treasury stock	411134	-	-	-	-	*11256	202359	*55765	*50940	50328	17690	22797	-
35 Total receipts	54620818	*161723	*264122	*682169	*849275	1766878	11861321	8793780	9890819	6463665	3424127	3966760	6496180
36 Business receipts	53914518	*161478	*264122	*679128	*839935	1752907	11810054	8687721	9815753	6363830	3400111	3945747	6193734
37 Interest	172627	*181	-	*2476	*552	*1030	7891	*5735	4379	6188	1191	3921	139083
38 Interest on govt. obligations, State and local	4337	-	-	-	-	*168	*801	*976	*1098	*1038	214	1	41
39 Rents	100696	-	-	-	-	-	*1419	*1816	*6463	*4612	2712	2328	81346
40 Royalties	*14702	-	-	-	-	*45	-	-	-	-	-	1866	12791
41 Net S-T cap gain less net LT loss	*10611	-	-	-	-	*88	*38	*203	-	*40	457	54	9731
42 Net L-T cap gain less net ST loss	32020	-	-	*380	-	*1286	*1130	*22984	*1189	*2277	1282	194	1297
43 Net gain, noncapital assets	27617	-	-	-	*8705	*590	2737	1566	2246	2213	802	672	8086
44 Dividends, domestic corporations	6315	*18	-	-	-	*391	*317	*65	*973	*164	27	176	4183
45 Dividends, foreign corporations	7937	-	-	-	-	-	-	-	-	-	84	1075	6778
46 Other receipts	329439	*47	-	*185	*83	10373	36933	72714	58718	83305	17246	10726	39109
47 Total deductions	53417378	*159475	*275413	*677573	*862117	1738585	11631182	8574257	9558386	6367431	3376323	3866353	6330284
48 Cost of sales and operations	40597541	*119831	*235919	*353679	*650568	1357153	8994828	6723955	7529558	4977233	2527250	3005452	4122115
49 Compensation of officers	835443	*2027	*1207	*40706	*23511	35768	255715	185880	126459	67396	21347	28686	46741
50 Repairs	211270	*574	*331	*334	*4393	5834	60153	39350	36364	18185	9631	10329	25792
51 Bad debts	53531	-	*63	-	-	*1671	3671	4448	5347	12617	7743	2932	15038
52 Rent paid on business property	496048	*4157	*9364	*17506	*15390	16188	91465	93133	78612	34281	17530	21097	97326
53 Taxes paid	2435644	*5240	*4087	*21110	*11981	48495	388937	296941	377811	199152	290694	258792	532405
54 Interest paid	528553	*648	*4438	*854	*8791	11183	69907	44047	53877	41447	26610	24117	242636
55 Contributions or gifts	12806	*33	-	*837	*166	*385	2218	*705	2251	1995	658	827	2731
56 Amortization	118610	*219	-	-	*6228	*2304	21508	11274	23443	19061	4167	7739	22667
57 Depreciation	449606	*1478	*2475	*2224	*7318	22881	110254	65274	72126	47522	20659	22737	74658
58 Depletion	*327	-	-	-	-	*7	-	*294	-	-	27	-	-
59 Advertising	602772	*646	*1287	*754	*11113	8805	68554	48537	121847	69559	15290	100012	156367
60 Pension, prof sh, stock, annuity	170309	*783	-	-	-	*3627	48212	24112	27130	23565	9456	13628	19795
61 Employee benefit programs	420685	*1169	-	*12023	*4946	9803	94923	73559	73210	41761	26465	27281	55546
62 Net loss, noncapital assets	20684	*32	-	-	-	*6	*182	*184	*1275	*133	-	168	18704
63 Other deductions	6463550	*22639	*16243	*227547	*117712	214476	1420654	962563	1029077	813525	398795	342556	897765
64 Total receipts less total deducts	1203440	*2248	*-11291	*4595	*-12842	28293	230139	219523	332433	96234	47804	100408	165896
65 Const taxable inc frm rel frn corps	4759	-	-	-	-	-	-	-	-	-	-	-	4759
66 Net income (less deficit), total	1203862	*2248	*-11291	*4595	*-12842	28125	229338	218548	331335	95196	47590	100407	170613
67 Net income, total	1336461	*2438	-	*8956	*12651	32819	241262	223072	352607	113283	62867	100407	186100
68 Deficit, total	132599	*190	*11291	*4360	*25494	*4693	*11924	*4524	*21271	*18087	15277	-	15486
69 Net income (less def), Form 1120-A	*-38	-	*-38	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	757166	-	*-3779	-	*3423	*21242	161841	177941	271681	59261	19423	22473	23661
72 Statutory special deductions, total	41760	*14	-	*1424	-	*777	*1129	*790	*5888	*1126	10284	2160	18169
73 Net operating loss deduction	37003	-	-	*1424	-	*503	*907	*737	*5106	*1011	10181	2037	15098
74 Dividends received deduction	4757	*14	-	-	-	*274	*222	*52	*782	*115	103	123	3071
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	493797	*2424	-	*7532	*4949	*10800	73709	*40329	67958	42989	21596	75774	145737
77 Income tax before credits, total	163599	*824	-	*1208	*742	*1816	22129	*13739	23315	14930	7572	26238	51086
78 Regular tax	162036	*824	-	*1208	*742	*1816	21730	*13712	23073	14589	7343	26131	50869
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*348	-	-	-	-	-	-	*27	*89	2	202	27	-
82 Environmental tax	289	-	-	-	-	-	-	-	*19	*20	27	80	143
83 Foreign tax credit	5392	-	-	-	-	-	-	-	-	-	-	-	5392
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*605	-	-	-	-	-	*268	-	-	*312	1	24	-
88 Prior year minumum tax credit	*8844	-	-	-	-	-	*140	-	*392	-	281	1144	6888
89 Income tax after credits, total	148758	*824	-	*1208	*742	*1816	21720	*13739	22923	14619	7291	25070	38806

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Miscellaneous nondurable goods; wholesale trade not allocable

MINOR INDUSTRY 5190
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	40206	1396	19524	6386	4585	3093	4104	605	345	91	39	24	12
2 Total assets	43550292	-	624339	1068099	1619738	2159955	8424053	4325445	4929555	3187611	2643576	3508415	11059506
3 Cash	3313971	-	142045	181019	190453	185195	865739	354993	271119	254049	126046	413203	330110
4 Notes and accounts receivable	13194441	-	299258	287678	442042	661201	2591822	1484920	1663534	1017611	770391	1059937	2916047
5 Less: Allowance for bad debts	452656	-	*184438	*4629	*3301	9172	37354	47364	38043	25665	28264	30224	44203
6 Inventories	12085081	-	166645	234549	532908	581334	2739965	1432164	1426139	894194	694759	1006700	2375724
7 Investments in govt. obligations, Total	90616	-	-	-	-	-	*67601	-	-	*20808	-	1748	459
8 Tax-exempt securities	408535	-	-	-	*11576	*25878	*119129	-	*9376	*45611	97668	26065	73233
9 Other current assets	1913927	-	17408	34072	40016	51479	417920	206396	319508	232232	171995	108295	314608
10 Loans to stockholders	486604	-	23929	*35260	59372	58626	79839	73547	16300	*18686	3065	11996	105984
11 Mortgage and real estate loans	141243	-	-	*11360	*30	*1209	*11413	*1268	*761	*2771	151	2687	109594
12 Other investments	2886879	-	*6387	*51233	50312	45850	348224	184587	370147	196846	221577	249812	1161902
13 Depreciable assets	12380764	-	402802	406500	601006	825204	2545905	1175424	1272353	700543	641279	868784	2940964
14 Less: Accumulated depreciation	6226247	-	276252	239855	373039	464791	1572540	683131	686823	288487	264403	442132	934794
15 Depletable assets	*7829	-	-	-	-	-	*7014	-	-	-	619	-	196
16 Less: Accumulated depletion	*6319	-	-	-	-	-	*5914	-	-	-	405	-	-
17 Land	1816298	-	*9173	*39276	20182	122017	128797	55135	117244	59211	40449	64730	1160084
18 Intangible assets (Amortizable)	1001605	-	8128	7623	46622	63731	90591	88574	129870	55605	168772	92658	249431
19 Less: Accumulated amortization	352561	-	1949	*1350	29899	8003	41835	43034	63082	22328	31123	32478	77480
20 Other assets	860284	-	11204	25364	31459	20196	67736	41968	121150	25924	31001	106636	377646
21 Total liabilities	43550292	-	624339	1068099	1619738	2159955	8424053	4325445	4929555	3187611	2643576	3508415	11059506
22 Accounts payable	11552704	-	587103	230960	515889	633573	2077003	1096288	1263800	840988	490367	975241	2841493
23 Mort, notes, and bonds under 1 yr	6959716	-	1376826	106876	170703	201525	1053460	754525	966792	493616	425012	193560	1216822
24 Other current liabilities	3755995	-	43829	118624	95919	117606	524461	344157	408518	296381	298258	466638	1041603
25 Loans from stockholders	2239145	-	372352	162422	209257	303539	624816	181335	155092	*77872	66056	46152	40250
26 Mort, notes, bonds, 1 yr or more	6081223	-	51524	322593	179555	277156	958721	448054	518049	428159	366250	407983	2123178
27 Other liabilities	1100176	-	*22491	*8209	68019	12324	77944	71474	145340	146727	8040	309193	230415
28 Net worth	11861334	-	-1829786	118415	380396	614233	3107649	1429612	1471963	903867	989593	1109648	3565744
29 Capital stock	2291590	-	240191	119152	160360	138441	422147	108700	363706	156320	129096	48530	404947
30 Paid-in or capital surplus	4939715	-	363244	250284	101901	147295	222922	77082	474827	388400	413021	437295	2063445
31 Retained earnings, appropriated	*60011	-	-	-	*672	-	*28203	*28983	-	-	2153	-	-
32 Retained earnings, unappropriate	2058975	-	-2340645	-138080	189847	219459	1388632	598441	361249	133304	51707	364110	1230950
33 Retained earnings (S Corp)	3160215	-	-89978	-86384	95	148166	1211407	740692	303420	262690	406296	263812	-
34 Less: Cost of treasury stock	649172	-	*2598	*26557	72480	*39129	165662	124286	31238	*36848	12680	4099	133597
35 Total receipts	123639087	1485967	3915299	3544256	5783346	7394740	27723742	13799055	14048634	7648211	4697668	6665762	26932405
36 Business receipts	121744890	1468391	3810336	3496781	5680288	7163451	27512930	13662617	13927385	7491058	4558430	6541045	26432178
37 Interest	227188	*2781	1824	4128	6277	5582	24140	12451	24141	15633	14790	29713	85729
38 Interest on govt. obligations, State and local	19052	227	-	-	*939	*1751	6444	*483	*819	*879	2190	2211	3109
39 Rents	42754	288	*2448	*1170	*20	*1391	4851	2883	5267	*1131	460	4431	18412
40 Royalties	57091	-	-	-	-	-	*1241	*1491	*2834	3191	752	2336	45246
41 Net S-T cap gain less net LT loss	10093	-	*712	-	-	-	*17	*64	*430	*167	-	5161	3543
42 Net L-T cap gain less net ST loss	45100	3810	*811	*444	*4245	*203	16617	*2780	1960	*7180	1219	3078	2753
43 Net gain, noncapital assets	70375	*696	*389	*26502	*330	2906	6322	1468	2867	1402	1286	2644	23562
44 Dividends, domestic corporations	14218	-	*30	*306	*7	-	3576	*313	*978	*7334	22	1366	286
45 Dividends, foreign corporations	43580	-	-	-	-	-	*93	*3809	-	*9792	3	7730	22152
46 Other receipts	1364745	*9774	98749	14925	91239	219456	147511	110696	81954	110442	118515	66047	295436
47 Total deductions	121688247	1484441	3934037	3519551	5790789	7396442	27246269	13547528	13856347	7527397	4537281	6479031	26369134
48 Cost of sales and operations	97204679	1238138	2725500	2582045	4254664	5371836	21818502	10759962	11397149	6012370	3276756	4935467	22832291
49 Compensation of officers	2558024	*18582	344908	153849	249949	295371	794579	236777	198534	92386	62929	52291	57870
50 Repairs	380555	4309	14047	18640	16464	58991	85843	32427	31980	20415	10470	40202	46765
51 Bad debts	325305	*1771	*13730	21767	15836	50113	39490	30122	31500	19116	34479	24258	43123
52 Rent paid on business property	1223327	12124	80817	100494	108255	116799	289166	105565	84547	64836	28205	75017	157502
53 Taxes paid	1798627	14858	50870	55883	91497	174275	349767	306873	217674	79700	165555	67956	223718
54 Interest paid	961688	12381	14011	22760	41294	40802	178272	106995	106746	67385	65813	75868	229362
55 Contributions or gifts	24919	*37	*134	*489	*363	1242	4023	2586	2966	1148	178	1922	9831
56 Amortization	119170	*2172	1154	*795	13422	6363	12701	13125	21053	7857	10102	12265	18160
57 Depreciation	1037126	11564	34852	43562	56725	76999	202869	91243	110172	63338	54140	75125	216537
58 Depletion	*573	-	-	-	*117	-	-	-	-	-	-	216	241
59 Advertising	958632	*3901	14520	29380	28272	31514	115555	97934	167301	61981	48931	67488	291855
60 Pension, prof sh, stock, annuity	260447	*4931	*18256	*8921	*7914	16265	66253	30130	31548	14832	11310	15708	34379
61 Employee benefit programs	518807	*6279	17259	*9003	14864	32629	111220	61224	63657	32799	22908	38727	108239
62 Net loss, noncapital assets	35284	*23	*551	*288	*1094	*375	4092	4375	595	5053	1419	12211	5208
63 Other deductions	14281082	153371	603428	471676	890058	1122868	3173937	1668188	1390926	984182	744085	984311	2094052
64 Total receipts less total deducts	1950841	1526	-18738	24705	-7443	-1702	477474	251527	192288	120814	160387	186731	563272
65 Const taxable inc frm rel frn corps	40755	-	-	-	-	-	*39	*1831	*1030	*5991	4036	720	27108
66 Net income (less deficit), total	1972543	1300	-18738	24705	-8382	-3453	471069	252875	192498	125926	162232	185240	587271
67 Net income, total	2861434	*39038	89821	92542	114675	112395	583324	313424	314149	199186	197614	211596	593670
68 Deficit, total	888891	37738	108560	67836	123057	115847	112255	60549	121650	73260	35382	26356	6399
69 Net income (less def), Form 1120-A	*-11797	-	*-4942	*-6854	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-575	*-575	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	803319	*9277	-13871	27895	13536	1002	297573	157728	90664	67369	139204	12943	-
72 Statutory special deductions, total	207100	*15	16487	15541	8800	*8845	39454	*21432	19848	19184	5347	18191	33955
73 Net operating loss deduction	183582	*15	16463	15327	*8795	*8845	36985	*21213	19729	*7530	5331	9873	33475
74 Dividends received deduction	23518	-	*24	*214	*5	-	2468	*219	*119	*11654	16	8318	481
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1585474	*28101	34668	36911	49509	48691	206445	120439	181723	98409	51978	168772	559828
77 Income tax before credits, total	511244	*9793	5459	5630	8507	9772	59836	41880	62804	34701	17944	58798	196119
78 Regular tax	504612	*9714	5459	5630	8507	9772	58942	40235	61973	33756	17696	58185	194743
79 Personal holding company tax	14	-	-	-	-	-	-	-	-	-	14	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4006	-	-	-	-	-	*879	*821	*758	*340	189	415	603
82 Environmental tax	1225	33	-	-	-	-	*14	*16	*73	72	45	198	773
83 Foreign tax credit	36731	12	-	-	-	-	*11	*1942	*170	*6185	94	1389	26929
84 U.S. Possessions tax credit	69	-	-	-	-	-	21	48	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	264	-	-	-	-	-	-	-	-	-	-	-	264
87 General business credit	5897	115	-	-	-	-	*110	*273	*189	*979	231	2880	1119
88 Prior year minumum tax credit	5061	-	-	-	-	-	*1421	*1702	*709	*547	396	29	259
89 Income tax after credits, total	463222	*9666	5459	5630	8507	9772	58274	37915	61738	26990	17223	54500	167548

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	729238	41807	345942	153031	85646	47036	45592	5914	2769	687	324	249	241
2 Total assets	859815028	-	13733441	24490467	30092914	32973129	94751070	40530493	41382041	23513278	22404814	39716555	496226827
3 Cash	48770908	-	2316801	3249813	3547522	4075487	8125003	2890297	3040961	1609027	1474370	2495279	15946347
4 Notes and accounts receivable	126284840	-	1104926	2386019	3670946	4671489	13462382	5675003	6129513	3489458	3142925	4674848	77877332
5 Less: Allowance for bad debts	3656814	-	8782	5723	19171	40477	167324	89620	155843	111720	125261	225340	2707552
6 Inventories	231142888	-	4406127	8800288	10906300	11464610	43609248	19817097	16508108	7336644	6926695	10552516	90815255
7 Investments in govt. obligations, Total	3524891	-	*16770	*38657	35129	86935	147082	*88188	127206	*57622	16461	144321	2766522
8 Tax-exempt securities	21511450	-	*16909	*6467	*41800	51936	101196	*28714	*15659	*25589	74009	87958	21061213
9 Other current assets	44785105	-	326023	630329	897276	1002094	2794658	1351174	1227754	921005	819481	2038618	32776692
10 Loans to stockholders	9789377	-	380695	753635	794535	609024	1156010	352836	484825	187451	62462	94768	4913136
11 Mortgage and real estate loans	5377697	-	70057	168247	143975	175676	369701	74370	57737	99500	86943	34276	4097215
12 Other investments	91881190	-	129247	570794	1148015	1495895	2912829	1324109	1881835	1546679	1149896	2875347	76846545
13 Depreciable assets	346690671	-	11372552	14693370	16300639	16779162	38377043	14149921	17243726	11164288	11470736	19169386	175969849
14 Less: Accumulated depreciation	156852811	-	7588603	8997995	9941830	9868772	21331042	7192856	8522501	5150238	5010003	7721197	65527774
15 Depletable assets	501675	-	67871	*84300	*36373	*4237	*16743	*5	*26278	*72854	6624	46028	140362
16 Less: Accumulated depletion	225627	-	38126	*37913	*2498	*2715	*2197	*5	*10883	*27150	2085	39543	62512
17 Land	31308874	-	138006	373372	687404	1099664	2510754	1128379	1728154	952508	879686	1706738	20104211
18 Intangible assets (Amortizable)	31257966	-	895904	1272224	1555251	1169341	2369095	821393	1062693	946391	1128032	2633222	17404419
19 Less: Accumulated amortization	8519584	-	484120	606599	637580	470815	1095872	379468	374888	270373	345711	626716	3227441
20 Other assets	36242330	-	611182	1111183	928828	670361	1395760	490956	911708	663743	649554	1776047	27033008
21 Total liabilities	859815028	-	13733441	24490467	30092914	32973129	94751070	40530493	41382041	23513278	22404814	39716555	496226827
22 Accounts payable	119571206	-	2300868	4011785	5213466	5205572	13788292	4563358	5309945	3683570	3548031	5868440	66077879
23 Mort, notes, and bonds under 1 yr	106498548	-	1072543	1841477	2604387	3412724	26111843	15821193	12952183	4948729	2572182	2996630	32164657
24 Other current liabilities	101124453	-	1181702	1654917	2072148	2353023	6378552	2764805	3199729	2301929	2165128	3984407	73068114
25 Loans from stockholders	35619273	-	7342270	5946577	4796558	3852612	5853449	1641236	1305831	577542	252043	405595	3645559
26 Mort, notes, bonds, 1 yr or more	174882605	-	3117666	5213126	6112497	6247843	14493013	5693137	7000624	4735453	5155103	9396029	107718115
27 Other liabilities	79698950	-	264463	540596	495182	425595	1465235	474397	1059847	716368	830337	1757713	71669217
28 Net worth	242419994	-	-1546072	5281990	8798677	11475759	26660686	9572366	10553883	6549686	7881991	15307740	141883286
29 Capital stock	40207686	-	3086748	3264198	2676809	2345878	5409662	1634256	1406350	1348008	1001906	2642364	15391508
30 Paid-in or capital surplus	99643449	-	2622237	3485124	2451029	1861807	5788029	2371102	3259264	3228857	3423878	8741024	62411100
31 Retained earnings, appropriated	574649	-	*5910	*17930	108852	77454	175894	*1597	*27131	*10349	3899	11098	134537
32 Retained earnings, unappropriate	98339067	-	-2418195	1292427	3779311	6867868	10366096	2026723	2473990	-103617	1973245	2936599	69144619
33 Retained earnings (S Corp)	17259002	-	-4322700	-2182549	685817	1380435	6705629	3985348	4067963	2433912	1685262	1326028	1493857
34 Less: Cost of treasury stock	13603859	-	520071	595139	903141	1057682	1784623	446660	680814	367822	206200	349372	6692336
35 Total receipts	1947033662	13090468	76713096	95492629	99375206	97281169	335008730	157707731	142862774	64026494	56567386	83077197	725830784
36 Business receipts	1897931943	12589570	75759130	94500490	98344149	96018786	330431141	155358090	140411172	62629668	55262130	80797275	695830341
37 Interest	12677963	43761	32179	96680	145699	190345	536476	219668	262220	168137	233918	456698	10292182
38 Interest on govt. obligations, State and local	1297894	*930	*104	*768	6742	5190	12027	4575	4566	7288	9796	21907	1224002
39 Rents	3638131	27060	12032	30566	68180	55593	130863	56353	75090	90494	108547	176827	2806527
40 Royalties	2707844	*6842	*656	*331	*8271	*19177	55121	*27942	41659	73240	70917	190543	2213145
41 Net S-T cap gain less net LT loss	233191	-	*2022	*1993	7433	2907	3347	*11030	1663	*6167	812	4033	191783
42 Net L-T cap gain less net ST loss	1674193	84903	54112	64691	46190	86455	80122	20427	73153	22412	56473	135678	949577
43 Net gain, noncapital assets	1562418	136932	215490	87270	104063	125278	177050	49628	142581	75750	55452	66160	326766
44 Dividends, domestic corporations	373486	*539	*960	3801	4847	8532	16503	6099	9709	2525	6033	14342	299595
45 Dividends, foreign corporations	306335	-	-	*52	-	*9	*1318	*78	*8	*1497	33	3158	300182
46 Other receipts	24630262	199931	636410	705986	639631	768899	3564762	1953844	1840953	949315	763274	1210576	11396683
47 Total deductions	1918022260	13580366	77290563	94723464	98757111	96229775	331896274	156244322	141146460	63301955	55519880	81203687	708128404
48 Cost of sales and operations	1361813955	8879564	45324296	61167443	65731732	66037712	258387934	128935410	112184925	46520584	39229379	54968313	474446663
49 Compensation of officers	27063425	242651	3703681	3907284	3772977	3231718	6142723	1910925	1401469	563771	360223	424968	1401037
50 Repairs	10680355	87138	638306	742507	700262	626828	1504962	532555	566578	334738	360591	580206	4005683
51 Bad debts	6410550	96792	145679	143319	194996	198283	487918	150027	239793	177865	137135	247656	4191088
52 Rent paid on business property	51701641	534418	4799954	4325077	3516122	2704135	6272286	2098957	2197626	1342292	1488337	2420783	20001656
53 Taxes paid	35422776	294493	2465344	2522236	2409243	2117476	4914741	1689237	1752479	1116259	975632	1603989	13561646
54 Interest paid	26299409	162471	449633	686613	877960	922911	2709070	1039150	1080502	608465	645850	988909	16127874
55 Contributions or gifts	460697	2248	6358	11376	11198	16373	34544	11306	14039	10859	14593	35129	292675
56 Amortization	2660172	29066	113921	121400	155921	114679	273535	106394	125305	76407	106851	167820	1268874
57 Depreciation	27893881	169221	974021	1221200	1230648	1201012	3028648	1086573	1459620	969714	935066	1537740	14080419
58 Depletion	21276	-	*809	*817	*-0	*1240	*3280	*105	1256	*12	2231	11515	12
59 Advertising	30867907	198870	1128403	1404660	1480881	1552235	4608849	2153149	2090153	1236076	1060036	1613829	12340765
60 Pension, prof sh, stock, annuity	4072370	10240	74985	93604	143007	185656	480987	150730	147864	114883	120494	210635	2339285
61 Employee benefit programs	14735147	80747	233335	384617	447354	480971	1711586	719070	774913	489517	514982	759858	8138198
62 Net loss, noncapital assets	1214766	131947	67071	31492	35200	20569	166984	32344	59229	78220	86971	96186	408554
63 Other deductions	316703935	2660499	17164769	17959819	18049611	16817979	41168227	15628392	17050709	9662293	9481510	15536151	135523976
64 Total receipts less total deducts	29011402	-489898	-577467	769165	618094	1051394	3112455	1463409	1716315	724539	1047506	1873510	17702380
65 Const taxable inc frm rel frn corps	409091	-	-	-	-	-	-	*313	-	4420	751	19261	384345
66 Net income (less deficit), total	28122598	-490828	-577571	768397	611352	1046204	3100428	1459148	1711749	721671	1038461	1870864	16862723
67 Net income, total	44001095	350907	1863214	2416259	2034090	2072138	5194340	2045073	2405521	1362352	1464661	2480966	20311575
68 Deficit, total	15878497	841735	2440785	1647862	1422737	1025934	2093912	585925	693772	640680	426200	610102	3448852
69 Net income (less def), Form 1120-A	-13269	*-8011	-15066	3907	5902	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-2650	-2650	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	6480447	-268938	-126104	525629	354665	372499	1791597	1126825	1130925	467252	471932	355576	278587
72 Statutory special deductions, total	2983449	111952	267811	283779	187784	224545	428096	130232	183341	102549	104221	183887	775252
73 Net operating loss deduction	2633044	111574	267223	281440	184383	218457	415753	125505	175373	99488	99823	173151	480874
74 Dividends received deduction	349192	*377	*588	2339	3401	6089	12342	4726	7967	3061	4398	10736	293165
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	28133940	93358	301293	659972	743532	856565	1934130	551338	889912	683478	883614	1943809	18592939
77 Income tax before credits, total	9585574	26323	47054	110739	135362	173956	561123	188964	311120	240966	308920	679898	6801149
78 Regular tax	9221515	25930	46157	108892	134706	172878	546742	180502	301287	232628	301325	670134	6500334
79 Personal holding company tax	*183	-	-	*33	-	-	*130	-	-	*21	-	-	-
80 Recapture of investment credit	*574	-	-	-	-	-	*278	*192	*104	-0	-	-	-
81 Alternative minumum tax	330929	*780	*782	*1813	*315	*913	12624	8337	11406	7966	6370	6442	273181
82 Environmental tax	31994	59	-	-	-	16	*18	*7	218	440	958	2527	27752
83 Foreign tax credit	316382	32	*10	*8	-	*5	*98	-	*16	*958	2834	10444	301979
84 U.S. Possessions tax credit	20082	139	-	-	-	-	279	58	-	1105	808	-	17694
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*48	-	-	-	-	-	*46	-	-	*1	-0	-	1
87 General business credit	218077	*31	*861	1729	*1232	1942	4630	2371	3723	5380	4294	15647	176238
88 Prior year minumum tax credit	76535	724	-	*170	*293	*70	3010	3908	5113	6760	6856	5256	44375
89 Income tax after credits, total	8954449	25397	46183	108832	133837	171939	553061	182627	302268	226763	294128	648550	6260862

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	43318	2777	14040	9051	6641	5045	5185	314	176	43	18	15	14
2 Total assets	42456906	-	596331	1493835	2509087	3522790	9521192	2094663	2791401	1494834	1311902	2880284	14240587
3 Cash	2324133	-	55340	156509	175352	332625	709047	121356	142838	86941	58135	168990	317000
4 Notes and accounts receivable	7058666	-	77963	266667	478680	702507	2468243	447570	672844	312672	326350	465519	839651
5 Less: Allowance for bad debts	118217	-	-	*266	*4299	3725	40292	4222	12875	5803	7699	17828	21209
6 Inventories	14678044	-	303705	666786	1164417	1476705	3637698	831264	813213	461461	403616	996424	3922754
7 Investments in govt. obligations, Total	*44698	-	*330	*751	-	-	*15411	*23232	-	-	4974	-	-
8 Tax-exempt securities	*18924	-	-	-	*6857	*1139	*1448	-	-	-	9480	-	-
9 Other current assets	1883398	-	4029	20083	30614	70673	201897	43685	51207	47108	31615	67594	1314895
10 Loans to stockholders	341136	-	24327	*26819	23713	88010	143325	*3727	*19901	*2586	2891	5838	-
11 Mortgage and real estate loans	546301	-	-	*1872	*14210	*58517	91044	*8145	*7384	9878	2912	**	352338
12 Other investments	2403253	-	*26052	42024	108199	186147	399082	159040	230677	184690	72898	137228	857215
13 Depreciable assets	17066775	-	320431	691204	1004571	1225629	3679416	772727	1240796	593958	569754	1019466	5948822
14 Less: Accumulated depreciation	7898830	-	225466	449871	643557	797684	2282370	441233	662414	287647	266559	318098	1523931
15 Depletable assets	*51791	-	*4445	-	-	-	-	-	-	*16664	6624	860	23197
16 Less: Accumulated depletion	*11620	-	*4377	-	-	-	-	-	-	-	2085	389	4769
17 Land	2629715	-	*12456	27774	46750	126533	364288	89650	173037	58501	52355	177538	1500833
18 Intangible assets (Amortizable)	986502	-	*2424	41790	56057	54168	88356	*5537	22541	*3826	36550	153562	521692
19 Less: Accumulated amortization	265962	-	*524	15850	14213	22665	45210	*1710	13641	*2596	10495	60035	79024
20 Other assets	718202	-	-4804	17543	61737	24212	89808	35894	105893	12594	20586	83615	271123
21 Total liabilities	42456906	-	596331	1493835	2509087	3522790	9521192	2094663	2791401	1494834	1311902	2880284	14240587
22 Accounts payable	6422609	-	133731	309054	406583	505073	1586775	325042	333993	152357	218424	480003	1971575
23 Mort, notes, and bonds under 1 yr	3400251	-	57498	89590	354977	366761	1140267	290471	401248	119197	126687	241713	211842
24 Other current liabilities	3007934	-	22317	77139	101208	219345	540444	122783	170834	104630	87955	230777	1330502
25 Loans from stockholders	2028810	-	303782	306973	309568	274900	546137	82094	58973	*12734	25898	-	107751
26 Mort, notes, bonds, 1 yr or more	9319767	-	139332	278769	395385	606846	1418708	314897	526947	397998	256382	1257007	3727494
27 Other liabilities	1266193	-	*2020	20342	19675	8252	171629	10241	45112	31615	38066	147797	771443
28 Net worth	17011343	-	-62349	411969	921690	1541614	4117232	949134	1254293	676304	558490	522987	6119980
29 Capital stock	1970618	-	123316	196175	204459	237149	474538	122458	82569	38130	33345	196934	261546
30 Paid-in or capital surplus	4422459	-	159727	75542	230360	114634	323762	108051	143627	19540	125373	464194	2657650
31 Retained earnings, appropriated	*33398	-	-	-	*4462	*1676	*25920	*1341	-	-	-	-	-
32 Retained earnings, unappropriate	8507650	-	-60477	127450	409744	1071743	2282789	326386	672908	348266	262838	-323033	3389034
33 Retained earnings (S Corp)	2868838	-	-255808	41057	123585	321569	1215840	414595	373996	307218	139704	187083	-
34 Less: Cost of treasury stock	791622	-	*29106	*28255	50919	205158	205617	*23697	18807	36850	2770	2192	188250
35 Total receipts	97790433	392335	2776560	5698454	6790650	8737405	24716974	5037599	6050603	3082061	2847442	5642377	26017974
36 Business receipts	95959372	390633	2770967	5630696	6749627	8605457	24423404	4982204	5942473	3030649	2803476	5549200	25080586
37 Interest	647044	*81	2282	5009	8364	30202	56425	5324	20162	13921	13304	12841	479127
38 Interest on govt. obligations, State and local	26080	-	-	*385	-	*68	*676	*300	*708	*75	163	1166	22539
39 Rents	95747	-	*739	*1101	*1012	5190	13878	*4515	7704	614	3986	9362	47645
40 Royalties	213939	-	-	-	-	-	-	*2	*257	-	118	411	213151
41 Net S-T cap gain less net LT loss	9658	-	-	*1605	-	*208	*1510	*71	*161	*127	-	-	5976
42 Net L-T cap gain less net ST loss	65854	*21	-	*4934	*704	6796	16184	*465	9661	2222	1988	10016	12864
43 Net gain, noncapital assets	46238	-	*250	*14768	3140	6390	12442	486	873	1833	809	3330	1917
44 Dividends, domestic corporations	18094	-	-	*636	*2	*2029	2556	*328	*4805	*26	935	-	6777
45 Dividends, foreign corporations	*33	-	-	-	-	-	*15	-	*8	4	-	-	6
46 Other receipts	708373	*1600	2321	39321	27801	81065	189884	43904	63790	32591	22660	56051	147385
47 Total deductions	95513235	404303	2837626	5628323	6700215	8639338	24244897	4929999	5854048	2930729	2746520	5626320	24970919
48 Cost of sales and operations	69147493	260854	1791101	3728276	4665793	6100914	18044443	3615997	4301095	2279796	2081275	4095774	18182175
49 Compensation of officers	2201451	25655	181936	280901	306854	362056	696871	126799	109477	30417	16925	19226	44333
50 Repairs	511251	*941	12627	37132	30151	43081	153372	29205	31853	15382	19690	42223	95595
51 Bad debts	299255	*431	3417	19982	17671	30729	101250	19495	26128	4742	5907	28629	40875
52 Rent paid on business property	1720939	20584	108042	277834	142360	170292	340349	65110	62126	26283	44160	107108	356690
53 Taxes paid	1826190	12275	95224	166119	157686	208629	453547	86888	106797	46575	45711	103700	343039
54 Interest paid	1412761	*3161	17275	42974	66454	92041	253054	47806	72357	36046	34023	97232	650339
55 Contributions or gifts	18620	-	*470	681	973	2423	4930	1073	1947	1032	930	236	3926
56 Amortization	76887	-	*348	4843	5589	4726	9195	994	3855	1921	2098	17209	26110
57 Depreciation	1220650	*2935	23682	61648	86890	91068	255141	47872	74550	36208	35137	77719	427802
58 Depletion	7949	-	*809	-	-	*380	*3161	*-0	*153	*1	2230	1214	-
59 Advertising	1220378	7067	94886	64903	81539	96373	261340	57029	92918	28981	30645	92114	312582
60 Pension, prof sh, stock, annuity	266343	-	-	*2197	19006	15986	93658	13095	22377	7670	4837	10931	76586
61 Employee benefit programs	558678	*2763	11801	30413	41207	52538	143421	35794	51036	22001	15898	67212	84592
62 Net loss, noncapital assets	32473	*1091	*228	*433	*325	*3064	2585	*446	1098	*11	2272	3860	17060
63 Other deductions	14991916	66545	495780	909986	1077718	1365039	3428581	782395	896280	393663	404781	861934	4309214
64 Total receipts less total deducts	2277198	-11967	-61066	70131	90435	98066	472077	107601	196555	151332	100922	16057	1047055
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	2251118	-11967	-61066	69746	90435	97998	471401	107301	195847	151257	100759	14891	1024516
67 Net income, total	2959199	*4849	33107	146146	147923	177150	604093	126953	218696	153765	110967	95688	1139863
68 Deficit, total	708080	16816	94173	76399	57487	79152	132692	*19652	*22849	*2508	10208	80797	115347
69 Net income (less def), Form 1120-A	*-1241	*346	*-4318	*2730	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	549145	*-3908	-33310	36543	61572	27236	188333	61210	82352	73312	28558	27247	-
72 Statutory special deductions, total	192764	*904	*5792	27814	9833	15601	44902	*6069	20521	*3865	25485	25626	6352
73 Net operating loss deduction	179011	*904	*5792	27710	9832	14180	43103	*5839	*16196	*3844	24703	25626	1283
74 Dividends received deduction	13753	-	-	*104	*1	*1420	1799	*230	*4326	*21	782	-	5069
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1964480	*779	*7253	28071	63404	103147	293129	44842	115832	74042	56818	42815	1134348
77 Income tax before credits, total	636535	*117	*1209	4211	11798	18743	82810	14884	39978	25220	20139	15577	401848
78 Regular tax	627886	*117	*1209	4211	11727	18743	81831	14725	39334	25133	19373	14693	396790
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*104	-	-	-	-	-	-	-	*104	-	-	-	-
81 Alternative minumum tax	7746	-	-	-	*71	-	*979	*159	*410	*922	853	802	3552
82 Environmental tax	1718	-	-	-	-	-	-	-	*21	34	75	81	1507
83 Foreign tax credit	*94	-	-	-	-	-	*92	-	*1	-	-	-	1
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	7334	-	*31	*239	-	*279	*471	*49	*23	*3	67	64	6107
88 Prior year minumum tax credit	3587	-	-	*170	-	*70	*178	-	*343	*1491	894	441	-
89 Income tax after credits, total	625520	*117	*1177	3801	11798	18394	82069	14836	39611	23727	19178	15071	395740

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	20373	1579	5845	3942	2583	2875	3126	219	135	35	15	10	10
2 Total assets	29446574	-	236794	646611	978082	2015725	6159476	1477527	2071373	1165525	1045484	1755450	11894526
3 Cash	1456724	-	25207	94207	73719	211544	486260	94238	102836	60301	41505	57353	209553
4 Notes and accounts receivable	5222856	-	54561	149762	283107	509360	1947611	389358	548030	304411	309111	335598	391947
5 Less: Allowance for bad debts	104678	-	-	-	*4299	3057	34239	3339	11288	5743	7651	14469	20593
6 Inventories	9647843	-	87470	220232	370090	785280	2106008	527816	597948	321186	351573	579735	3700506
7 Investments in govt. obligations, Total	*43947	-	*330	-	-	-	*15411	*23232	-	-	4974	-	-
8 Tax-exempt securities	*17761	-	-	-	*6833	-	*1448	-	-	-	9480	-	-
9 Other current assets	1315397	-	*2467	14655	15079	18863	136116	31396	37192	43815	23751	35856	956206
10 Loans to stockholders	236117	-	*20285	*8444	*9765	67425	100026	*3727	*15132	*2586	2891	5838	-
11 Mortgage and real estate loans	95552	-	-	-	*9369	*5873	*58118	*8048	*3208	9878	1059	-	-
12 Other investments	1659358	-	*20864	*9072	33096	66913	197082	109344	170548	114888	71325	121093	745132
13 Depreciable assets	12109976	-	143331	322318	365030	736942	2496752	505268	899112	464310	381717	616051	5179146
14 Less: Accumulated depreciation	5445422	-	104276	213806	237210	480606	1626978	295248	467106	219959	225050	228261	1346920
15 Depletable assets	*47346	-	-	-	-	-	-	-	-	*16664	6624	860	23197
16 Less: Accumulated depletion	7243	-	-	-	-	-	-	-	-	-	2085	389	4769
17 Land	2115500	-	*703	*22309	15062	59911	194469	62223	110792	45450	50624	149904	1404053
18 Intangible assets (Amortizable)	767839	-	*663	*12273	*14500	36015	57805	*2267	16022	*3826	16043	112652	495774
19 Less: Accumulated amortization	213140	-	*398	*7713	*3991	18891	30223	*113	9480	*2596	10470	58121	71144
20 Other assets	480841	-	*-14411	14859	27933	20154	53811	19310	58426	6508	20065	41749	232438
21 Total liabilities	29446574	-	236794	646611	978082	2015725	6159476	1477527	2071373	1165525	1045484	1755450	11894526
22 Accounts payable	4670575	-	79698	144899	210116	351606	1101789	240723	258940	125065	168758	300836	1688146
23 Mort, notes, and bonds under 1 yr	1707276	-	*11591	34492	70145	143864	576428	152587	296732	106504	96552	125656	92723
24 Other current liabilities	2103435	-	10519	25034	30578	104391	304958	75587	124416	84906	70291	137077	1135678
25 Loans from stockholders	971762	-	138940	83822	55490	135076	326724	*61490	27104	*9466	25898	-	107751
26 Mort, notes, bonds, 1 yr or more	6154073	-	54549	132560	129963	396865	818685	178491	323321	368330	148200	723578	2879531
27 Other liabilities	916543	-	*2020	*12559	*671	3701	58394	*4174	41604	31615	34836	24734	702234
28 Net worth	12922910	-	-60523	213244	481119	880221	2972498	764475	999255	439639	500949	443569	5288463
29 Capital stock	1200014	-	43781	92635	113719	148536	364718	83694	54506	36727	33090	15042	213565
30 Paid-in or capital surplus	3303827	-	*99183	44482	111587	55123	195711	36355	133877	14074	74391	321601	2217443
31 Retained earnings, appropriated	*25718	-	-	-	-	*1676	*22702	*1341	-	-	-	-	-
32 Retained earnings, unappropriate	6794444	-	-52403	73604	208846	679323	1552810	302506	581402	318658	273579	-78335	2934454
33 Retained earnings ($ Corp)	2162503	-	*-133467	*30520	65183	167407	1013039	363435	245033	*101631	122638	187083	-
34 Less: Cost of treasury stock	563597	-	*17616	*27997	18217	171844	176482	*22856	15563	*31450	2750	1821	77000
35 Total receipts	71398974	*263870	1510421	3360613	3158057	5172499	16712132	3649088	4766461	2345085	2516146	3726995	24217607
36 Business receipts	70117759	*263211	1509115	3331676	3146060	5112670	16556420	3610416	4694097	2297335	2475740	3657347	23463673
37 Interest	470782	*64	*700	2515	2633	16376	29399	3212	11841	13726	13071	10042	367204
38 Interest on govt. obligations, State and local	24684	-	-	-	-	-	*674	*300	*688	*36	163	902	21922
39 Rents	63181	-	-	*1036	*531	*849	7330	*3023	6139	614	3785	5747	34127
40 Royalties	213773	-	-	-	-	-	-	*2	*91	-	118	411	213151
41 Net S-T cap gain less net LT loss	9532	-	-	*1605	-	*208	*1403	*71	*161	*127	-	-	5957
42 Net L-T cap gain less net ST loss	38812	*21	-	*4934	-	*2014	7084	*306	1724	2222	1972	10016	8520
43 Net gain, noncapital assets	33122	-	-	*11447	*1975	2951	9021	*214	848	1754	809	3164	939
44 Dividends, domestic corporations	9588	-	-	*149	-	*853	919	*158	*4805	*26	935	-	1742
45 Dividends, foreign corporations	*27	-	-	-	-	-	*15	-	*8	4	-	-	-
46 Other receipts	417714	*574	*606	7251	6858	36578	99869	31385	46060	29242	19552	39365	100372
47 Total deductions	69442843	263421	1543004	3272221	3100387	5108810	16378898	3548257	4613619	2246163	2413338	3706238	23248486
48 Cost of sales and operations	51433251	*175154	981036	2238490	2268701	3612778	12490968	2695416	3507778	1755373	1878764	2756077	17072715
49 Compensation of officers	1349649	*18250	96485	136841	141228	237182	468415	90978	79224	25131	13133	10091	32692
50 Repairs	347279	*482	4472	11190	10181	22036	110970	18326	24437	13426	17665	28818	85275
51 Bad debts	237111	*431	*2800	16329	11564	24054	87709	18431	22387	4512	5358	10599	32937
52 Rent paid on business property	1129640	*14491	58596	194291	44430	99175	183431	40888	42843	16315	32707	62522	339951
53 Taxes paid	1204500	*5859	42804	86924	69784	115680	298641	61476	80265	35823	36445	69746	301052
54 Interest paid	974252	*922	7522	17351	18497	49615	135030	24622	46347	32715	22035	57022	562575
55 Contributions or gifts	14407	-	*390	*595	566	1799	3240	*700	1650	735	927	173	3633
56 Amortization	49173	-	*222	*1451	*2380	2326	6139	*611	2862	1921	2012	7308	21941
57 Depreciation	875993	*2259	11560	35260	32866	57446	172540	32186	55290	29681	25561	45466	375878
58 Depletion	5101	-	-	-	-	*380	*1122	*-0	*153	*1	2230	1214	-
59 Advertising	714355	*3496	75282	34883	19814	44654	91436	29254	38599	16059	22626	57262	280990
60 Pension, prof sh, stock, annuity	214445	-	-	*1023	*14299	11747	77591	6827	17266	*4544	4837	6705	69607
61 Employee benefit programs	389017	*2227	*3469	16371	19266	34778	103445	25040	40049	17699	14897	40963	70815
62 Net loss, noncapital assets	25183	*7	*228	*61	*7	*3007	820	*446	1058	*11	935	2301	16302
63 Other deductions	10479485	*39843	258139	481161	446806	792155	2147401	503055	653410	292219	333205	549970	3982121
64 Total receipts less total deducts	1956131	*449	-32583	88392	57670	63689	333233	100831	152842	98922	102808	20757	969121
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1931447	*449	-32583	88392	57670	63689	332559	100531	152154	98887	102645	19855	947199
67 Net income, total	2326536	*3931	*10440	103925	82873	115706	435307	111864	170372	101395	104517	77749	1008458
68 Deficit, total	395090	*3482	43023	*15533	25203	52017	102748	*11332	*18218	*2508	1872	57894	61259
69 Net income (less def), Form 1120-A	*-2338	*346	*-3818	*1134	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	479273	*3157	*-17870	54880	47740	22947	157538	67618	59236	*27959	28821	27247	-
72 Statutory special deductions, total	122959	-	*2074	*21835	*2631	7551	16436	*111	20401	*3865	24386	21161	2508
73 Net operating loss deduction	115141	-	*2074	*21731	*2631	*6954	15784	-	*16076	*3844	23604	21161	1283
74 Dividends received deduction	7818	-	-	*104	-	*597	652	*111	*4326	*21	782	-	1224
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1605432	*765	*4165	20848	31077	69062	197346	37622	90743	67024	51467	29342	1005970
77 Income tax before credits, total	532138	*115	*746	3127	6077	12748	56919	12631	31264	22827	18315	10508	356862
78 Regular tax	525145	*115	*746	3127	6007	12748	56696	12564	30804	22747	17554	10078	351960
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*104	-	-	-	-	-	-	-	*104	-	-	-	-
81 Alternative minumum tax	6294	-	-	-	*71	-	*222	*67	*237	*922	853	372	3552
82 Environmental tax	1518	-	-	-	-	-	-	-	*10	29	69	58	1350
83 Foreign tax credit	*2	-	-	-	-	-	*1	-	*1	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6929	-	-	*239	-	*247	*185	-	*23	*3	67	57	6107
88 Prior year minumum tax credit	3533	-	-	*170	-	*70	*176	-	*343	*1491	894	390	-
89 Income tax after credits, total	521675	*115	*746	2718	6077	12431	56558	12631	30897	21334	17353	10062	350755

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets					✓		✓	
1 Number of returns	12233	*1019	3312	3184	2372	1254	1003	*54	*22	*9	**	5	**
2 Total assets	6213257	-	185542	532760	887857	827978	1658042	*339612	*327323	*329308	**	1124834	**
3 Cash	438592	-	10858	15916	57262	74673	120214	*7562	*13832	*26640	**	111637	**
4 Notes and accounts receivable	814251	-	*5787	67181	109546	119861	304367	*39126	*30202	*8261	**	129921	**
5 Less: Allowance for bad debts	9897	-	-	*266	-	*668	3643	*883	*1019	60	**	3359	**
6 Inventories	2884251	-	142342	300248	464898	371255	691332	*210801	*146410	*140275	**	416688	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*1139	-	-	-	-	*1139	-	-	-	-	-	-	-
9 Other current assets	105566	-	*1107	*2186	11068	21095	25561	*3100	*6419	*3293	**	31737	**
10 Loans to stockholders	61227	-	*668	*18375	*8609	*14715	14664	-	*4196	-	-	-	-
11 Mortgage and real estate loans	*17764	-	-	*1872	*4841	-	*10759	-	*291	-	-	-	-
12 Other investments	456102	-	*4663	28747	64626	79561	158031	*16340	*18198	*69802	**	16135	-
13 Depreciable assets	2150359	-	48755	174799	261316	303476	586449	*117066	*125433	*129649	**	403415	**
14 Less: Accumulated depreciation	1129961	-	31464	108976	160327	196553	329104	*74432	*71581	*67688	**	89837	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	161987	-	-	*5232	*11191	*20763	53357	*4219	*26540	*13051	**	27634	-
18 Intangible assets (Amortizable)	144606	-	-	*29240	*30142	15593	23012	*265	*5444	-	-	40909	**
19 Less: Accumulated amortization	31196	-	-	*7876	*4548	*2064	10569	*86	*4140	-	-	1914	**
20 Other assets	148467	-	*2825	6081	29233	5132	13611	*16535	*27097	*6087	**	41867	**
21 Total liabilities	6213257	-	185542	532760	887857	827978	1658042	*339612	*327323	*329308	**	1124834	**
22 Accounts payable	931286	-	*19675	104615	96888	98556	284846	*69184	*51064	*27292	**	179167	**
23 Mort, notes, and bonds under 1 yr	496290	-	*8908	38591	53020	35022	108870	*68311	*54818	*12693	**	116057	**
24 Other current liabilities	351819	-	*4328	17282	29990	32330	104993	*26714	*22758	*19724	**	93700	**
25 Loans from stockholders	654394	-	*101660	153754	181270	95003	100032	*16728	*2679	*3268	**	-	-
26 Mort, notes, bonds, 1 yr or more	1479926	-	*50971	105490	172965	117688	314338	*70465	*84912	*29668	**	533429	**
27 Other liabilities	193692	-	*-0	*4096	*1739	*2748	57559	*5420	*-934	-	-	123063	**
28 Net worth	2105851	-	-0	108931	351985	446632	687404	*82789	*112027	*236665	**	79418	**
29 Capital stock	550816	-	49858	60163	67636	75010	80105	*9750	*24998	*1403	**	181893	**
30 Paid-in or capital surplus	413032	-	*34333	*19780	33342	*16871	81582	*70789	*8275	*5466	**	142594	**
31 Retained earnings, appropriated	*4462	-	-	-	*4462	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	786582	-	*2989	58595	213703	291223	416245	*-15005	*33921	*29609	-	-244698	**
33 Retained earnings (S Corp)	442113	-	*-83801	-29350	*58898	*93963	131408	*17408	*48000	*205586	**	-	-
34 Less: Cost of treasury stock	91153	-	*3378	*258	*26056	*30434	*21937	*153	*3167	*5400	**	371	-
35 Total receipts	13204065	*79950	434236	1177911	1804201	1773450	3827261	*781684	*673015	*736976	**	1915382	**
36 Business receipts	13028210	*78968	432942	1149074	1780328	1749073	3781742	*778047	*652869	*733314	**	1891853	**
37 Interest	30889	*17	*999	2028	4388	7011	10057	*811	*2584	*195	-	2799	**
38 Interest on govt. obligations, State and local	*373	-	-	-	-	*68	*2	-	-	*39	-	265	-
39 Rents	12283	-	-	*65	*481	*2383	4183	*55	*1500	-	-	3615	**
40 Royalties	*166	-	-	-	-	-	-	-	*166	-	-	-	-
41 Net S-T cap gain less net LT loss	*86	-	-	-	-	-	*86	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	11950	-	-	-	*704	*123	*3492	*31	*7600	-	-	-	-
43 Net gain, noncapital assets	3863	-	-	*873	*898	*725	*917	*196	*10	*78	**	165	**
44 Dividends, domestic corporations	3246	-	-	*486	*2	*1176	*1463	*120	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	112999	*965	*294	25385	17401	12891	25320	*2424	*8285	*3349	**	16685	**
47 Total deductions	13107608	*86485	455456	1202263	1778444	1768403	3766700	*780513	*664697	*684566	**	1920081	**
48 Cost of sales and operations	8683846	*55078	264912	792959	1149843	1145518	2468482	*510989	*431946	*524423	**	1339697	**
49 Compensation of officers	472273	*5986	35748	79375	101387	63334	140790	*20226	*11005	*5286	**	9135	**
50 Repairs	67651	*257	*2419	3310	8448	7647	18642	*6973	*4595	*1956	**	13405	**
51 Bad debts	39035	-	*202	1735	4602	2538	9018	*952	*1728	*231	**	18029	**
52 Rent paid on business property	407292	*5283	30598	49556	60464	57931	115386	*18820	*14699	*9969	**	44586	**
53 Taxes paid	321699	*5136	20023	37661	43636	54302	87135	*13961	*15139	*10753	**	33953	**
54 Interest paid	168856	*626	*2950	14613	21034	15011	45041	*13843	*12197	*3331	**	40210	**
55 Contributions or gifts	2806	-	*41	*86	306	466	1171	*79	*297	*297	-	63	-
56 Amortization	20799	-	-	*3351	*2123	*1796	2282	*375	*972	-	-	9901	**
57 Depreciation	154587	*167	3810	13159	21708	19874	40184	*7548	*9357	*6527	**	32253	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	224775	*989	*3484	16003	33903	30775	58043	*15774	*18030	*12922	**	34851	**
60 Pension, prof sh, stock, annuity	31640	-	-	*315	*3614	*1753	11943	*3387	*3278	*3126	**	4226	**
61 Employee benefit programs	101355	*490	*1748	7922	14205	11160	21803	*8236	*5239	*4302	**	26249	**
62 Net loss, noncapital assets	3872	*1084	-	*372	*304	*57	*495	*-0	*-0	-	-	1560	-
63 Other deductions	2407122	*11390	89520	181847	312864	356241	746285	*159351	*136216	*101444	**	311964	**
64 Total receipts less total deducts	96457	*-6535	-21220	-24352	25758	5047	60562	*1171	*8318	*52409	**	-4699	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	96084	*-6535	-21220	-24352	25758	4979	60560	*1171	*8318	*52370	**	-4964	**
67 Net income, total	254591	*918	*7928	16046	35597	23395	79693	*7967	*12736	*52370	**	17939	**
68 Deficit, total	158506	*7453	29149	40399	9840	18416	19133	*6796	*4418	-	-	22903	-
69 Net income (less def), Form 1120-A	*1135	-	*-461	*1596	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	21965	*-5633	*-13376	-25131	14397	*700	8338	*-6796	*4112	*45353	**	-	-
72 Statutory special deductions, total	36601	*904	*2305	*2639	*5156	*3876	12011	*5125	*120	-	-	4465	**
73 Net operating loss deduction	34668	*904	*2305	*2639	*5155	*3053	*10986	*5041	*120	-	-	4465	**
74 Dividends received deduction	1932	-	-	-	*1	*823	*1024	*84	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	116935	*15	*360	*6734	15101	12423	50465	*2842	*8504	*7017	-	13474	-
77 Income tax before credits, total	30608	*2	*54	*1010	2448	2022	13724	*821	*3065	*2393	**	5069	**
78 Regular tax	29217	*2	*54	*1010	2448	2022	12967	*821	*2891	*2386	-	4616	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1360	-	-	-	-	-	*757	-	*173	-	-	430	**
82 Environmental tax	*28	-	-	-	-	-	-	-	-	*5	-	23	-
83 Foreign tax credit	*91	-	-	-	-	-	*91	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*99	-	*31	-	-	-	*60	-	-	-	-	8	-
88 Prior year minumum tax credit	*54	-	-	-	-	-	*3	-	-	-	-	51	-
89 Income tax after credits, total	30364	*2	*22	*1010	2448	2022	13570	*821	*3065	*2393	**	5010	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

MINOR INDUSTRY 5265
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	10713	*179	4883	1926	1686	916	1056	*41	*19	**	3	**	4
2 Total assets	6797075	-	173995	314464	643148	679086	1703674	*277524	*392704	**	266418	**	2346061
3 Cash	428817	-	19276	46386	44372	46408	102574	*19555	*26170	**	16629	**	107447
4 Notes and accounts receivable	1021559	-	*17615	49724	86027	73286	216265	*19086	*94613	**	17239	-	447704
5 Less: Allowance for bad debts	3642	-	-	-	-	-	*2410	-	*569	-	48	-	616
6 Inventories	2145949	-	73893	146306	329428	320170	840358	*92647	*68855	**	52044	**	222248
7 Investments in govt. obligations, Total	*751	-	-	*751	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*24	-	-	-	*24	-	-	-	-	-	-	-	-
9 Other current assets	462436	-	*455	*3242	4466	30715	40221	*9189	*7596	**	7863	**	358689
10 Loans to stockholders	43791	-	*3374	-	*5339	*5870	28636	-	*572	-	-	-	-
11 Mortgage and real estate loans	432985	-	-	-	-	*52644	*22166	*98	*3885	-	1853	**	352338
12 Other investments	287793	-	*525	*4205	*10478	*39672	43969	*33356	*41931	**	1573	-	112083
13 Depreciable assets	2806439	-	128345	194087	378225	185211	596215	*150393	*216252	**	188038	**	769676
14 Less: Accumulated depreciation	1323448	-	89725	127089	246020	120524	326289	*71552	*123728	**	41509	**	177011
15 Depletable assets	*4445	-	*4445	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*4377	-	*4377	-	-	-	-	-	-	-	-	-	-
17 Land	352228	-	*11753	*233	*20497	45858	116463	*23208	*35704	-	1731	-	96781
18 Intangible assets (Amortizable)	74058	-	*1762	*278	*11415	*2559	7538	*3006	*1074	-	20507	-	25919
19 Less: Accumulated amortization	21626	-	*126	*261	*5674	*1709	4418	*1511	*21	-	25	-	7881
20 Other assets	88894	-	*6782	*-3397	4571	-1075	22387	*50	*20371	**	521	**	38685
21 Total liabilities	6797075	-	173995	314464	643148	679086	1703674	*277524	*392704	**	266418	**	2346061
22 Accounts payable	820747	-	34358	59539	99579	54912	200140	*15135	*23989	**	49666	**	283429
23 Mort, notes, and bonds under 1 yr	1196686	-	*37000	*16506	231812	187874	454968	*69573	*49698	**	30135	**	119119
24 Other current liabilities	552680	-	*7469	34824	40641	82624	130493	*20482	*23660	**	17663	**	194824
25 Loans from stockholders	402655	-	63182	*69396	72808	44821	119381	*3876	*29191	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	1685768	-	*33812	*40719	92456	92293	285686	*65941	*118714	-	108183	**	847964
27 Other liabilities	155958	-	-	*3687	*17265	*1803	55676	*647	*4442	-	3230	-	69209
28 Net worth	1982582	-	-1826	89793	88586	214760	457330	*101870	*143011	**	57541	**	831517
29 Capital stock	219789	-	29677	43376	23103	13603	29715	*29014	*3065	**	255	**	47980
30 Paid-in or capital surplus	705600	-	*26211	*11279	85430	*42640	46468	*908	*1476	**	50982	-	440207
31 Retained earnings, appropriated	*3218	-	-	-	-	-	*3218	-	-	-	-	-	-
32 Retained earnings, unappropriate	926624	-	-11062	*-4749	-12805	101197	313734	*38885	*57584	**	-10742	-	454580
33 Retained earnings (S Corp)	264223	-	*-38540	*39887	*-496	*60199	71392	*33752	*80962	-	17066	**	-
34 Less: Cost of treasury stock	136872	-	*8113	-	*6646	*2880	*7198	*688	*76	-	20	-	111251
35 Total receipts	13187394	*48515	831903	1159930	1828392	1791456	4177581	*606827	*611127	**	331296	**	1800367
36 Business receipts	12813404	*48454	828911	1149946	1823240	1743713	4085242	*593742	*595507	**	327737	**	1616913
37 Interest	145373	*1	*583	*466	1343	6816	16970	*1301	*5737	**	233	-	111923
38 Interest on govt. obligations, State and local	*1022	-	-	*385	-	-	*-0	-	*20	**	-	-	617
39 Rents	20284	-	*739	-	-	*1958	2365	*1437	*65	-	202	-	13518
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*40	-	-	-	-	-	*21	-	-	-	-	-	19
42 Net L-T cap gain less net ST loss	15091	-	-	-	-	*4658	5608	*128	*337	-	16	-	4344
43 Net gain, noncapital assets	9254	-	*250	*2447	*268	*2715	2503	*76	*16	-	-	-	978
44 Dividends, domestic corporations	*5260	-	-	-	-	-	*175	*50	-	-	-	-	5035
45 Dividends, foreign corporations	6	-	-	-	-	-	-	-	-	-	-	-	6
46 Other receipts	177660	*61	*1421	*6686	3541	31596	64696	*10094	*9445	**	3108	**	47013
47 Total deductions	12962784	*54396	839166	1153839	1821384	1762125	4099299	*601228	*575732	**	333182	**	1722433
48 Cost of sales and operations	9030397	*30622	545153	696828	1247248	1342618	3084994	*409592	*361371	**	202510	**	1109460
49 Compensation of officers	379529	*1420	49703	64684	64239	61540	87666	*15595	*19248	**	3792	**	11641
50 Repairs	96320	*202	5735	22632	11521	13398	23760	*3906	*2821	-	2025	**	10320
51 Bad debts	23110	-	*415	*1918	1505	*4137	4523	*113	*2013	**	549	-	7937
52 Rent paid on business property	184007	*810	18848	33987	37466	13187	41531	*5403	*4584	**	11453	**	16739
53 Taxes paid	299991	*1280	32397	41534	44266	38647	67771	*11451	*11393	**	9266	**	41987
54 Interest paid	269653	*1613	6803	11010	26923	27416	72983	*9341	*13813	**	11988	**	87764
55 Contributions or gifts	1407	-	*39	*1	*101	158	519	*294	-	-	3	-	293
56 Amortization	6915	-	*126	*41	*1086	*604	774	*7	*21	**	87	-	4169
57 Depreciation	190069	*509	8312	13229	32315	13748	42416	*8138	*9902	**	9576	**	51924
58 Depletion	*2848	-	*809	-	-	-	*2039	-	-	-	-	-	-
59 Advertising	281248	*2582	16121	14017	27822	20944	111861	*12001	*36289	**	8019	**	31593
60 Pension, prof sh, stock, annuity	20258	-	-	*860	*1094	*2487	4123	*2882	*1834	**	-	-	6979
61 Employee benefit programs	68305	*47	*6584	*6121	7737	*6600	18173	*2518	*5749	**	1000	-	13777
62 Net loss, noncapital assets	3418	-	-	-	*14	-	*1270	-	*40	**	1337	-	757
63 Other deductions	2105308	*15312	148121	246978	318048	216642	534896	*119988	*106654	**	71576	**	327093
64 Total receipts less total deducts	224610	*-5881	-7263	6091	7008	29331	78282	*5599	*35395	**	-1886	**	77934
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	223587	*-5881	-7263	5706	7008	29331	78282	*5599	*35375	**	-1886	**	77317
67 Net income, total	378072	-	*14738	*26174	29452	38050	89092	*7122	*35589	**	6450	-	131404
68 Deficit, total	154484	*5881	22001	*20467	22444	*8719	10810	*1524	*213	-	8337	**	54088
69 Net income (less def), Form 1120-A	*-38	-	*-38	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	47908	*-1432	*-2064	*6794	*-566	*3589	22458	*388	*19004	-	-263	**	-
72 Statutory special deductions, total	33204	-	*1412	*3340	*2046	*4174	16455	*833	-	-	1099	-	3845
73 Net operating loss deduction	29202	-	*1412	*3340	*2046	*4174	16333	*798	-	-	1099	-	-
74 Dividends received deduction	*4002	-	-	-	-	-	*123	*35	-	-	-	-	3845
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	242113	-	*2728	*488	*17225	21662	45318	*4378	*16585	**	5351	-	128377
77 Income tax before credits, total	73789	-	*409	*73	*3273	3973	12168	*1432	*5649	**	1825	-	44986
78 Regular tax	73524	-	*409	*73	*3273	3973	12168	*1340	*5639	**	1819	-	44830
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*92	-	-	-	-	-	-	*92	-	-	-	-	-
82 Environmental tax	*172	-	-	-	-	-	-	-	*11	**	5	-	156
83 Foreign tax credit	1	-	-	-	-	-	-	-	-	-	-	-	1
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*307	-	-	-	-	*32	*226	*49	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	73481	-	*409	*73	*3273	3942	11941	*1383	*5649	**	1825	-	44985

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	8174	*45	*2382	1782	1884	985	798	88	86	32	24	23	46
2 Total assets	295915371	-	*119554	296704	687217	720837	1588669	658828	1263616	1036910	1797340	3734845	284010853
3 Cash	8588268	-	*14000	52354	54618	80457	221596	58777	91987	98238	97786	144949	7673505
4 Notes and accounts receivable	59449573	-	*3462	*9625	48553	43360	288600	45609	208498	156999	271143	466026	57907698
5 Less: Allowance for bad debts	1937668	-	-	-	-	*495	*961	*3889	3406	*4432	5826	8980	1909678
6 Inventories	49924356	-	*70983	151781	408840	349849	675780	281963	493998	413185	785775	1162022	45130180
7 Investments in govt. obligations, Total	2470339	-	-	-	-	-	*18457	-	*9504	-	-	-	2442377
8 Tax-exempt securities	*20602496	-	-	-	-	-	*96	*5862	-	-	-	-	20596539
9 Other current assets	25814088	-	*17	*12701	49306	20986	22747	*13830	30260	61123	39445	160475	25403198
10 Loans to stockholders	3295463	-	*11273	*6510	*3083	*13719	*6948	*292	*3774	-	6727	11	3243126
11 Mortgage and real estate loans	3686852	-	-	-	*2374	*10945	*13054	*288	*9254	-	53	-	3650885
12 Other investments	53534558	-	-	*3291	*31586	*14572	85287	*93545	43619	50785	87621	611969	52512281
13 Depreciable assets	76247088	-	*41097	131075	234867	251978	510326	240799	675429	393400	1165156	1535930	71067030
14 Less: Accumulated depreciation	26907849	-	*35888	81240	157313	144487	312317	145891	368796	197122	581523	648969	24234302
15 Depletable assets	115484	-	-	-	-	-	-	-	-	-	-	-	115484
16 Less: Accumulated depletion	57743	-	-	-	-	-	-	-	-	-	-	-	57743
17 Land	8254053	-	*9364	*5834	*8595	*29643	27759	*11280	31569	19335	58812	103374	7948487
18 Intangible assets (Amortizable)	4221410	-	*725	*7040	*699	*26817	21043	*102272	26838	*29348	61821	105228	3839579
19 Less: Accumulated amortization	740263	-	*617	*5571	*634	*6599	6176	*68256	13041	*4548	27544	37136	570143
20 Other assets	9354870	-	*5138	*3304	*2642	*30092	16429	*22347	24128	20597	-162105	139945	9252352
21 Total liabilities	295915371	-	*119554	296704	687217	720837	1588669	658828	1263616	1036910	1797340	3734845	284010853
22 Accounts payable	36649589	-	*4330	77558	119795	150010	298728	187431	242106	205635	280519	550361	34533115
23 Mort, notes, and bonds under 1 yr	21408278	-	-	*27369	36992	*26186	43329	*54821	118883	61415	77917	403291	20558076
24 Other current liabilities	50526704	-	*2737	*23705	41281	26304	72024	35020	101281	84943	152987	302344	49684078
25 Loans from stockholders	2518189	-	*36740	*3219	88666	*44811	21851	*22624	*57584	*6545	9625	501	2226024
26 Mort, notes, bonds, 1 yr or more	51931359	-	*26585	*76035	*19956	138843	133593	*117289	330807	179246	459781	723170	49726055
27 Other liabilities	48017692	-	*-181	*8142	*12588	*3224	21198	*2217	63309	*40030	111174	146393	47609598
28 Net worth	84863561	-	*49344	80675	367939	331459	997947	239427	349647	459096	705336	1608785	79673907
29 Capital stock	7370996	-	*67285	*32258	53952	34793	141605	27209	49986	160770	34382	534871	6233884
30 Paid-in or capital surplus	34129625	-	*9783	*18209	*7646	*64082	302152	*71678	156069	*117512	173990	1571665	31636838
31 Retained earnings, appropriated	*32292	-	-	-	-	-	*19195	-	*501	-	-	-	12597
32 Retained earnings, unappropriate	44549006	-	*1515	*62280	261727	*102582	266937	*41082	156059	162784	296211	-533798	43731628
33 Retained earnings (S Corp)	857105	-	*-29240	*-30982	*49489	136717	286681	*101512	*39365	*28118	229144	46302	-
34 Less: Cost of treasury stock	2075463	-	-	*1091	*4874	*6715	*18622	*2053	*52333	*10088	28391	10254	1941041
35 Total receipts	330719918	*800743	*375090	1070579	2107606	2402056	4091032	1548305	3709458	2583022	4554869	6169770	301307388
36 Business receipts	313426207	*736792	*371669	1068065	2084236	2377181	4026087	1529771	3625629	2527478	4448513	5980165	284650620
37 Interest	7464286	*150	-	*333	4654	*5636	19312	*3898	17539	21088	34225	56929	7300521
38 Interest on govt. obligations, State and local	1132540	-	-	-	*94	-	*475	*112	*13	-	117	264	1131463
39 Rents	1499680	74	-	-	*1949	*836	*562	-	*6527	*6287	9640	14497	1459308
40 Royalties	393824	*644	-	-	-	-	*1161	-	*36	-	-	11493	380490
41 Net S-T cap gain less net LT loss	162604	-	-	-	*847	-	-	*10	-	-	59	-	161687
42 Net L-T cap gain less net ST loss	674614	*9930	-	-	*593	*260	*361	*200	*4611	*1617	3442	17353	636245
43 Net gain, noncapital assets	162672	*31970	-	-	*2544	*417	*184	*6	*1127	*1013	339	6063	119009
44 Dividends, domestic corporations	193997	-	-	-	*846	*16	*379	*78	*594	*346	1403	685	189651
45 Dividends, foreign corporations	*58178	-	-	*52	-	-	-	-	-	-	33	-	58093
46 Other receipts	5551317	*21183	*3421	*2129	11843	17710	42511	14229	53381	25193	57096	82320	5220302
47 Total deductions	323058911	*806013	*380344	1060226	2088252	2338480	3948508	1557524	3732818	2611632	4517092	6133627	293884394
48 Cost of sales and operations	213166343	*520318	*271300	661529	1432380	1647849	2793740	1033306	2590170	1831955	3021015	4178084	193184698
49 Compensation of officers	927766	*2550	*25375	*55092	127305	76949	91655	*25483	26367	18729	20030	32119	426114
50 Repairs	1571216	*3352	*3896	6347	12376	8210	19872	8980	23776	15269	27938	29289	1411911
51 Bad debts	2976182	*4588	-	*752	*612	*2218	5778	*569	15387	6380	6234	17455	2916210
52 Rent paid on business property	8175328	*16839	*12849	*72773	65541	104145	103979	60044	120845	74042	142005	158637	7243629
53 Taxes paid	6567276	*16547	*5035	27262	48703	41945	87294	31004	56037	47959	98782	133857	5972851
54 Interest paid	8750647	*37413	*1757	*4914	10161	17828	21804	11886	41368	22920	55891	82772	8441933
55 Contributions or gifts	170453	-	*74	*506	*28	*146	1726	*193	*672	*679	1545	4689	160195
56 Amortization	375058	*1315	*8	*699	*793	*2231	*1158	*736	5013	1026	3189	5835	353055
57 Depreciation	6153379	*9497	*1592	8137	15593	20404	32132	15423	47718	24912	75891	103679	5798399
58 Depletion	*120	-	-	-	-	-	*119	-	-	-	1	-0	-
59 Advertising	6326120	*17766	*3833	8445	26320	43701	66709	58202	97438	66626	112360	130952	5693769
60 Pension, prof sh, stock, annuity	958244	*770	-	-	*10966	*1247	17141	*1414	3126	*3207	11151	12341	896880
61 Employee benefit programs	3214929	*5575	*1061	*2391	7634	*6193	22464	*6507	12034	24955	42282	45666	3038167
62 Net loss, noncapital assets	158216	-	-	-	*72	*38	*361	*1605	*4457	*60	8854	8823	133947
63 Other deductions	63567634	*169482	*53563	211380	329768	365376	682577	302172	688411	472915	889923	1189430	58212636
64 Total receipts less total deducts	7661007	*-5270	*-5254	10353	19354	63576	142524	-9219	-23360	-28610	37777	36143	7422994
65 Const taxable inc frm rel frn corps	92421	-	-	-	-	-	-	-	-	-	5	-	92416
66 Net income (less deficit), total	6620888	*-5270	*-5254	10353	19260	63576	142049	-9331	-23373	-28610	37665	35878	6383947
67 Net income, total	9003380	*20008	*2937	*13583	31428	73304	154447	*35063	51042	*36808	92811	144425	8347524
68 Deficit, total	2382492	*25278	*8191	*3230	*12168	*9729	*12398	*44394	74414	*65418	55146	108546	1963578
69 Net income (less def), Form 1120-A	*3074	-	*2832	-	*242	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	130609	*-2319	*-7808	*-452	*-6646	57130	72596	*-1458	*-20872	*1714	34258	4467	-
72 Statutory special deductions, total	406656	*19805	*2163	*4592	*1295	*152	*267	*177	*10889	*2971	5474	16363	342508
73 Net operating loss deduction	288258	*19805	*2163	*4592	*705	*141	-	*122	*10430	*2716	4492	15867	227223
74 Dividends received deduction	118398	-	-	-	*590	*11	*267	*55	*459	*255	982	496	115285
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7691877	203	*668	*6832	28503	*12694	73247	*2667	*34095	*32123	47948	123626	7329270
77 Income tax before credits, total	2914199	*399	*100	*1025	5024	*2317	21982	*879	*12024	*11025	16442	43003	2799979
78 Regular tax	2676870	74	*100	*1025	5024	*2317	21952	*879	*11593	*10922	16374	42446	2564166
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	225232	*321	-	-	-	-	*28	-	*423	*92	15	400	223953
82 Environmental tax	12097	*5	-	-	-	-	*2	-	*7	*12	53	157	11861
83 Foreign tax credit	*45236	-	-	*8	-	-	-	-	-	-	5	120	45103
84 U.S. Possessions tax credit	14639	74	-	-	-	-	-	-	-	-	-	-	14565
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*46	-	-	-	-	-	*46	-	-	-	-0	-	-
87 General business credit	51978	-	-	-	-	-	*428	-	*715	-	381	708	49746
88 Prior year minumum tax credit	*7068	-	-	-	-	-	-	-	*762	-	-	262	6044
89 Income tax after credits, total	2795232	*326	*100	*1017	5024	*2317	21508	*879	*10547	*11025	16056	41914	2684521

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores

MAJOR GROUP 38
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	69930	4568	35733	15255	6905	3857	2931	248	191	90	50	46	56
2 Total assets	106012944	-	1517578	2400949	2394237	2721423	5711916	1669129	3086007	3217240	3319999	7437162	72537304
3 Cash	7390562	-	206514	384882	337619	379255	753446	147912	288155	280918	273674	524585	3813602
4 Notes and accounts receivable	7385345	-	29878	145756	114845	215035	419244	101505	305408	191525	245237	397467	5219445
5 Less: Allowance for bad debts	95814	-	-	*105	*184	*576	2102	*1235	15786	2697	4392	16381	52356
6 Inventories	22809796	-	433278	761330	745349	833497	1552294	452950	669456	674612	715333	1429677	14542021
7 Investments in govt. obligations, Total	322824	-	*5774	-	*245	-	*709	-	*33862	*16151	2037	-	264045
8 Tax-exempt securities	486389	-	-	-	*88	*5221	*10758	-	-	*5115	2876	24346	437985
9 Other current assets	3164546	-	37397	36760	102033	82648	198313	121446	92666	122257	148211	350650	1872166
10 Loans to stockholders	359444	-	33031	67466	45892	46816	83715	*12048	43710	*14607	1897	6429	3834
11 Mortgage and real estate loans	187831	-	*9271	*11591	*24830	*13206	*22182	*3885	-	*21044	69139	1876	10807
12 Other investments	6599670	-	*13909	43020	73154	177370	378410	77607	216915	182090	178533	394403	4864260
13 Depreciable assets	70638745	-	1480390	1655887	1817790	1949574	4528990	1307782	2266458	2680846	2364692	5181575	45404761
14 Less: Accumulated depreciation	32439323	-	905848	1037579	1149684	1210699	2553539	697830	1207222	1345440	1062157	2218617	19050708
15 Depletable assets	*33216	-	*275	*18443	*72	*2819	*2824	-	*8781	-	-	-	-
16 Less: Accumulated depletion	*9079	-	*220	*1537	*42	*2538	*2130	-	*2613	-	-	-	-
17 Land	5758817	-	*22021	42424	70047	103263	160729	97543	120103	190096	156009	441856	4354726
18 Intangible assets (Amortizable)	5328872	-	120004	220553	206702	103044	146844	25737	216140	106940	176941	510155	3495811
19 Less: Accumulated amortization	983265	-	62418	93038	88950	47704	85038	4845	47120	26921	63233	133158	330840
20 Other assets	9074368	-	94324	145095	94430	71191	96268	24624	97092	106097	115203	542298	7687746
21 Total liabilities	106012944	-	1517578	2400949	2394237	2721423	5711916	1669129	3086007	3217240	3319999	7437162	72537304
22 Accounts payable	18520990	-	164353	366866	447867	491720	1181834	366666	716141	592326	509645	1170435	12513136
23 Mort, notes, and bonds under 1 yr	6927874	-	88067	143658	197565	146872	508046	110446	258864	168236	219270	452704	4634146
24 Other current liabilities	11384647	-	80771	119273	151201	208051	275204	144342	244252	283906	364129	755948	8757572
25 Loans from stockholders	2689036	-	718296	442664	373634	252603	320188	120556	48045	*7095	48891	193333	163731
26 Mort, notes, bonds, 1 yr or more	34961232	-	525942	661861	797312	613640	1404036	407830	757767	930208	909500	2120028	25833107
27 Other liabilities	9987716	-	29309	26447	16681	29095	62320	18912	136116	94485	173019	286351	9114981
28 Net worth	21541449	-	-89159	640180	409977	979441	1960290	500378	924822	1140984	1095543	2458362	11520630
29 Capital stock	4573950	-	335477	378477	280160	196375	276012	52349	98226	99677	134596	365265	2357335
30 Paid-in or capital surplus	9525746	-	174498	171018	177061	120937	271158	86291	282006	158912	363220	1103667	6616977
31 Retained earnings, appropriated	66958	-	-	-	*13	*15336	*24858	-	*11976	*8361	796	3205	2413
32 Retained earnings, unappropriate	6453555	-	-127804	283621	159742	559202	862843	163286	184850	462763	305145	901729	2698177
33 Retained earnings (S Corp)	2304929	-	-431907	-91752	-85600	162027	649784	256771	417014	485495	324132	124982	493983
34 Less: Cost of treasury stock	1383688	-	*39423	*101184	121398	74436	124366	58320	69249	74225	32345	40486	648255
35 Total receipts	359746018	1984100	9500469	12895335	14411857	16252932	28440117	8673780	15299928	13724346	13910294	25151071	199501788
36 Business receipts	353911970	1940225	9388701	12783558	14269615	16104462	28123254	8552978	15089518	13474785	13697420	24640760	195846694
37 Interest	455211	*7269	1739	3473	4099	9185	22727	4136	7955	10902	16829	51959	314939
38 Interest on govt. obligations, State and local	44940	-	-	*379	-	*410	*760	*29	*637	*998	789	2357	38579
39 Rents	802771	15599	*431	*2897	*5956	9003	19425	*7202	6289	23980	12169	68896	630924
40 Royalties	71641	2626	-	-	-	*2132	*272	*7098	*1480	*874	11442	34626	11092
41 Net S-T cap gain less net LT loss	7196	-	-	*173	*16	*968	*98	*302	*269	*29	611	877	3854
42 Net L-T cap gain less net ST loss	118038	*2062	*14966	*5427	*1530	*3459	6432	*4293	*12882	*2980	5543	11485	46979
43 Net gain, noncapital assets	167163	*3138	28942	*6474	*6862	23156	13762	*7121	22646	2928	4895	16372	30866
44 Dividends, domestic corporations	39177	*30	*796	*360	*28	*452	2637	*175	*273	*682	802	4291	28651
45 Dividends, foreign corporations	*10745	-	-	-	-	-	*590	-	-	*789	-	-	9367
46 Other receipts	4117165	*13151	64894	92595	123751	99705	250161	90446	157980	205399	159793	319448	2539843
47 Total deductions	355432397	2165729	9608349	12833805	14325654	16116871	28246869	8591777	15126435	13571602	13723859	24841623	196279824
48 Cost of sales and operations	267415911	1476282	6427383	9559390	11164432	12515138	21989094	6719128	11775876	10357761	10720758	18453326	146257344
49 Compensation of officers	2124253	*5889	391866	350285	280331	243818	297247	72621	86854	62363	56067	65458	211454
50 Repairs	2268485	13135	83537	89293	92631	100480	193748	59402	93232	96527	93897	191583	1161022
51 Bad debts	358505	*8763	3103	16803	7098	13229	17008	6139	12513	30867	14543	39429	189009
52 Rent paid on business property	6835270	51687	524746	371751	272139	262047	484467	170201	266332	231523	214318	529112	3456947
53 Taxes paid	5516688	30305	231433	247542	275780	244491	410089	115280	191962	219987	181080	370750	2997990
54 Interest paid	3574571	*14932	48765	55683	85401	76386	151269	41915	76439	78993	85907	236959	2621922
55 Contributions or gifts	73131	74	326	561	1081	1182	2077	*341	1508	2292	3237	6964	53488
56 Amortization	319609	*2910	21189	30148	19187	10912	12620	1649	18339	7056	19283	27159	149158
57 Depreciation	5255278	11911	135963	138992	136345	147146	324386	87758	158408	185022	181673	378690	3368984
58 Depletion	*233	-	-	-	-	*130	-	*103	-	-	-	1	-
59 Advertising	3224483	21904	65638	92509	116895	174550	347736	92369	120242	137515	107729	244221	1703177
60 Pension, prof sh, stock, annuity	1027175	*633	-	*11905	*3577	12105	32160	28687	25870	57159	47528	71774	735777
61 Employee benefit programs	4180374	*22716	20477	44353	51943	68684	169132	57934	124109	118766	118768	311666	3071826
62 Net loss, noncapital assets	212149	*97503	*8654	*1414	*100	*46	2678	*4296	3984	3271	8670	28593	52940
63 Other deductions	53046283	407085	1645267	1823178	1818712	2246526	3813158	1133956	2170768	1982503	1870401	3885940	30248788
64 Total receipts less total deducts	4313621	-181629	-107880	61530	86204	136061	193249	82002	173493	152743	186436	309448	3221964
65 Const taxable inc frm rel frn corps	1675	-	-	-	-	-	-	-	-	-	690	-	986
66 Net income (less deficit), total	4270356	-181629	-107880	61151	86204	135651	192489	81973	172856	151745	186336	307090	3184370
67 Net income, total	5812606	*1651	144771	206488	215612	201802	377845	107181	209052	178129	228740	438066	3503271
68 Deficit, total	1542249	183280	252651	145337	129408	66151	185356	25207	36196	26383	42404	130976	318900
69 Net income (less def), Form 1120-A	-2075	-	1087	*-3162	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	684538	-33803	-58829	50300	50846	72448	152078	53927	102227	52702	84550	51027	107064
72 Statutory special deductions, total	256097	*999	26051	26198	28977	32181	31234	*1480	*2738	18177	1818	29382	56862
73 Net operating loss deduction	219177	979	25581	25946	28957	31865	28481	*1358	*2544	*16910	1261	26184	29111
74 Dividends received deduction	36920	*21	*469	*252	*20	*316	2753	*122	*194	*1266	558	3198	27751
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4396932	-	24154	51209	56396	61086	117922	39615	96532	109272	142064	357884	3340798
77 Income tax before credits, total	1517929	8	3623	8142	9389	12168	35456	13491	33190	38794	49477	127013	1187179
78 Regular tax	1489127	-	3623	8142	9389	12162	33148	13096	32294	37153	48337	124017	1167767
79 Personal holding company tax	*130	-	-	-	-	-	*130	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	22331	8	-	-	-	*6	2037	*393	*779	1566	944	2125	14472
82 Environmental tax	5683	-	-	-	-	-	-	*2	*25	74	157	484	4940
83 Foreign tax credit	1734	-	-	-	-	-	-	-	-	-	-	122	1613
84 U.S. Possessions tax credit	3128	-	-	-	-	-	-	-	-	-	-	-	3128
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	49117	-	*248	-	-	-	*328	*157	*256	*1018	886	5529	40695
88 Prior year minumum tax credit	42374	-	-	-	-	-	*732	-	*390	*2455	2225	1599	34975
89 Income tax after credits, total	1421575	8	3375	8142	9389	12168	34396	13334	32545	35321	46366	119763	1106768

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	36060	1123	14535	9626	4739	3192	2261	208	157	80	42	40	56
2 Total assets	98810259	-	628052	1547701	1686947	2267522	4394807	1376419	2561095	2879754	2828754	6101904	72537304
3 Cash	6609433	-	84636	221172	223904	330446	587639	138475	232642	225003	244475	507441	3813602
4 Notes and accounts receivable	6783987	-	8736	75224	75425	139288	252261	78365	231309	172139	228799	302996	5219445
5 Less: Allowance for bad debts	82011	-	-	*105	*101	*45	*851	*1081	12615	2358	3438	9062	52356
6 Inventories	21504449	-	246219	636002	592307	720533	1212219	408005	595008	603626	672906	1275603	14542021
7 Investments in govt. obligations, Total	285397	-	-	-	*245	-	-	-	*2920	*16151	2037	-	264045
8 Tax-exempt securities	486389	-	-	-	*88	*5221	*10758	-	-	*5115	2876	24346	437985
9 Other current assets	2857369	-	3911	23034	90903	53818	147222	51220	83061	103125	112964	315943	1872166
10 Loans to stockholders	269853	-	*21982	38024	41925	29332	66332	*10486	36889	*12723	1897	6429	3834
11 Mortgage and real estate loans	101211	-	*4235	-	*18014	*13206	*22182	*3885	-	*20747	6257	1876	10807
12 Other investments	6216016	-	*11279	*25706	36729	162434	334811	70667	201296	124668	162719	221447	4864260
13 Depreciable assets	65184691	-	491940	970342	1162836	1649470	3544209	1085662	1880264	2483642	2124088	4387478	45404761
14 Less: Accumulated depreciation	29460268	-	282167	637852	740296	1034559	2026392	570974	997931	1236900	998869	1883621	19050708
15 Depletable assets	*121	-	-	-	*72	-	*48	-	-	-	-	-	-
16 Less: Accumulated depletion	*90	-	-	-	*42	-	*48	-	-	-	-	-	-
17 Land	5451218	-	*1644	28314	40282	97123	115983	69498	85652	181395	126360	350240	4354726
18 Intangible assets (Amortizable)	4907632	-	44578	162846	114481	86851	93428	18698	181229	106705	93560	509445	3495811
19 Less: Accumulated amortization	814227	-	27830	70531	40791	39044	46301	2703	43655	26805	52933	132795	330840
20 Other assets	8509089	-	18888	75524	70964	53449	81305	16215	85027	90778	105057	224136	7687746
21 Total liabilities	98810259	-	628052	1547701	1686947	2267522	4394807	1376419	2561095	2879754	2828754	6101904	72537304
22 Accounts payable	17377368	-	80306	233942	329066	376454	854405	320755	573620	546003	482263	1067419	12513136
23 Mort, notes, and bonds under 1 yr	6359608	-	28812	92313	129769	100184	376766	77600	246862	165385	80899	426871	4634146
24 Other current liabilities	10873306	-	29958	90429	118655	170842	211843	95072	198428	239768	337754	622986	8757572
25 Loans from stockholders	1690162	-	266901	238528	190337	207114	259904	*94910	21120	*5393	48891	193333	163731
26 Mort, notes, bonds, 1 yr or more	33022012	-	246920	456875	582958	534977	1113296	367723	601355	894586	774113	1616103	25833107
27 Other liabilities	9836858	-	*4144	2557	16672	27100	15823	16932	126573	83681	172933	255462	9114981
28 Net worth	19650945	-	-28989	433058	319491	850852	1562771	403426	793137	944939	931901	1919730	11520630
29 Capital stock	3891476	-	124414	230592	194001	172090	231074	50566	75760	94358	80898	280388	2357335
30 Paid-in or capital surplus	8549428	-	94322	114752	139791	94442	138479	59336	264413	116865	163973	746077	6616977
31 Retained earnings, appropriated	55161	-	-	-	*13	*11346	*24858	-	*11976	*555	796	3205	2413
32 Retained earnings, unappropriate	6051890	-	-41107	183134	82985	484251	765214	152489	100144	382741	388355	855507	2698177
33 Retained earnings (S Corp)	2347957	-	-191736	-4661	-41756	161210	526016	184017	399362	422352	324132	75038	493983
34 Less: Cost of treasury stock	1244968	-	*14882	*90760	*55542	72487	122871	42983	58518	71931	26253	40486	648255
35 Total receipts	334162424	1949625	5044434	9575389	10809291	13376207	23034604	7877355	13680329	12836551	13279839	23197012	199501788
36 Business receipts	328695707	1906339	4981881	9491963	10678880	13243192	22797319	7769497	13511054	12626740	13081298	22760850	195846694
37 Interest	414747	*7269	1006	1756	3210	8302	18428	3187	5446	9223	11690	30290	314939
38 Interest on govt. obligations, State and local	43207	-	-	-	-	*355	*756	*29	*582	*522	789	1595	38579
39 Rents	797781	15599	-	*2494	*5955	8868	18308	*7202	4779	23904	11633	68117	630924
40 Royalties	26670	2626	-	-	-	-	-	-	*1480	*27	11442	3	11092
41 Net S-T cap gain less net LT loss	6168	-	-	-	*16	*121	*90	*302	*269	*29	611	877	3854
42 Net L-T cap gain less net ST loss	92208	*2062	*1030	*1015	*512	*3302	6432	*1853	*9040	*2956	5543	11484	46979
43 Net gain, noncapital assets	142075	*2556	*11009	*6027	*6842	21325	12994	*7038	21370	2908	4144	14997	30866
44 Dividends, domestic corporations	36015	*30	-	*33	*28	*431	2637	*152	*136	*676	802	2438	28651
45 Dividends, foreign corporations	*10745	-	-	-	-	-	*590	-	-	*789	-	-	9367
46 Other receipts	3897100	*13144	49507	72101	113849	90312	177050	88095	126172	168777	151888	306361	2539843
47 Total deductions	330031285	2104381	5099657	9550142	10737822	13251780	22900015	7819346	13530221	12723140	13074484	22960472	196279824
48 Cost of sales and operations	250522312	1456383	3762479	7506953	8409579	10408707	18238913	6276152	10572839	9857530	10278546	17496888	146257344
49 Compensation of officers	1475694	*5155	172911	215527	193270	198059	205653	59962	65454	48747	49669	49835	211454
50 Repairs	2035275	*12882	29839	64445	62504	80803	149575	52062	77567	92040	90819	161718	1161022
51 Bad debts	310686	8640	1024	8102	4747	9886	13190	5749	9165	12571	14004	34599	189009
52 Rent paid on business property	5868484	47811	225340	216802	195654	177965	343473	137128	234626	202553	205731	424455	3456947
53 Taxes paid	4958548	29111	99548	158130	214094	202940	305640	96201	168263	194604	170323	321706	2997990
54 Interest paid	3339020	*14418	17112	29215	58839	61442	120450	35283	61128	72399	67266	179546	2621922
55 Contributions or gifts	69773	74	*168	*238	816	883	1430	*282	1338	1498	3041	6515	53488
56 Amortization	266831	*2910	*3455	20337	11190	4767	8234	954	17222	7056	14889	26660	149158
57 Depreciation	4848669	*11715	45400	89345	84192	123574	258109	74651	136321	171863	160752	323763	3368984
58 Depletion	*130	-	-	-	-	*130	-	-	-	-	-	1	-
59 Advertising	2879240	19420	22698	62199	89811	148585	226536	67895	110384	127504	103088	197942	1703177
60 Pension, prof sh, stock, annuity	978063	*633	-	*4226	*3407	10858	29017	27953	22401	31511	46827	65453	735777
61 Employee benefit programs	4048435	*22716	*7302	21866	32216	56068	146397	53636	117384	117655	113786	287583	3071826
62 Net loss, noncapital assets	190536	95206	*3542	*569	*10	*34	1919	*444	3627	1504	3734	27009	52940
63 Other deductions	48239592	377308	708840	1152188	1377493	1767079	2851478	930994	1932505	1784107	1752010	3356800	30248788
64 Total receipts less total deducts	4131139	-154756	-55223	25247	71470	124427	134589	58009	150107	113411	205355	236540	3221964
65 Const taxable inc frm rel frn corps	986	-	-	-	-	-	-	-	-	-	-	-	986
66 Net income (less deficit), total	4088917	-154756	-55223	25247	71470	124072	133833	57980	149525	112889	204566	234945	3184370
67 Net income, total	5252609	*1651	43889	130408	152030	175214	279096	74525	171925	139272	221706	359623	3503271
68 Deficit, total	1163692	*156407	99112	105161	80560	51142	145264	*16545	22399	26383	17140	124678	318900
69 Net income (less def), Form 1120-A	*281	-	*3443	*-3162	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	579603	*-13049	-51149	28285	39743	60819	99284	36118	97735	43761	84550	46441	107064
72 Statutory special deductions, total	209059	*999	12552	17685	23076	26526	30893	*1465	*2639	*6644	1818	27899	56862
73 Net operating loss deduction	174453	979	12552	17661	23056	26224	28140	*1358	*2544	*5383	1261	26184	29111
74 Dividends received deduction	34606	*21	-	*23	*20	*301	2753	*107	*95	*1262	558	1715	27751
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4167114	-	9805	35627	46118	53477	87184	30344	63968	79253	135030	285510	3340798
77 Income tax before credits, total	1447756	8	1471	5607	7837	10393	26141	10222	22112	28324	46835	101627	1187179
78 Regular tax	1419913	-	1471	5607	7837	10387	23964	10006	21261	26947	45946	98720	1167767
79 Personal holding company tax	*130	-	-	-	-	-	*130	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	21508	8	-	-	-	*6	1906	*216	*741	*1331	704	2125	14472
82 Environmental tax	5545	-	-	-	-	-	-	-	*17	46	148	394	4940
83 Foreign tax credit	1613	-	-	-	-	-	-	-	-	-	-	-	1613
84 U.S. Possessions tax credit	3128	-	-	-	-	-	-	-	-	-	-	-	3128
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	45848	-	-	-	-	-	*265	*157	*217	*1018	864	2632	40695
88 Prior year minumum tax credit	41974	-	-	-	-	-	*607	-	*380	*2455	2225	1332	34975
89 Income tax after credits, total	1355193	8	1471	5607	7837	10393	25269	10065	21515	24851	43746	97662	1106768

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

MINOR INDUSTRY 5490
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	33870	3445	21198	5628	2166	665	669	*40	35	*10	8	6	**
2 Total assets	7202685	-	889526	853248	707290	453901	1317110	*292710	524912	*337485	491244	1335258	**
3 Cash	781129	-	121878	163710	113715	48810	165807	*9437	55514	*55915	29199	17143	**
4 Notes and accounts receivable	601358	-	21142	70532	39420	75748	166982	*23140	74099	*19386	16438	94471	**
5 Less: Allowance for bad debts	13804	-	-	-	*83	*531	*1251	*154	*3171	*339	954	7319	**
6 Inventories	1305347	-	187059	125328	153042	112964	340075	*44945	74448	*70986	42426	154074	**
7 Investments in govt. obligations, Total	*37426	-	*5774	-	-	-	*709	-	*30943	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	307178	-	33486	13726	11130	28830	51090	*70226	*9605	*19132	35247	34707	**
10 Loans to stockholders	89591	-	11049	*29441	*3966	*17484	17382	*1562	*6822	*1884	-	-	-
11 Mortgage and real estate loans	*86620	-	*5035	*11591	*6815	-	-	-	-	*297	62882	-	-
12 Other investments	383654	-	*2629	*17314	*36425	*14936	43599	*6940	*15619	*57422	15814	172956	**
13 Depreciable assets	5454054	-	988450	685545	654955	300105	984781	*222120	386194	*197204	240604	794097	**
14 Less: Accumulated depreciation	2979055	-	623682	399727	409388	176140	527148	*126856	209290	*108540	63288	334997	**
15 Depletable assets	*33095	-	*275	*18443	-	*2819	*2776	-	*8781	-	-	-	-
16 Less: Accumulated depletion	*8989	-	*220	*1537	-	*2538	*2082	-	*2613	-	-	-	-
17 Land	307599	-	*20377	*14110	*29765	*6139	44747	*28045	*34450	*8701	29649	91616	**
18 Intangible assets (Amortizable)	421240	-	75425	57707	92221	*16193	53416	*7039	*34911	236	83381	710	**
19 Less: Accumulated amortization	169038	-	34589	22507	48159	*8660	38737	*2142	*3465	117	10300	363	**
20 Other assets	565279	-	75436	69571	23467	*17741	14963	*8409	*12065	*15319	10146	318162	**
21 Total liabilities	7202685	-	889526	853248	707290	453901	1317110	*292710	524912	*337485	491244	1335258	**
22 Accounts payable	1143622	-	84047	132924	118802	115266	327429	*45911	142521	*46323	27382	103016	**
23 Mort, notes, and bonds under 1 yr	568266	-	59255	51345	67796	46688	131280	*32845	*12002	*2850	138371	25833	**
24 Other current liabilities	511341	-	50813	28844	32546	37208	63361	*49269	45824	*44139	26375	132962	**
25 Loans from stockholders	998874	-	451395	204136	183297	*45490	60284	*25646	*26924	*1701	-	-	-
26 Mort, notes, bonds, 1 yr or more	1939220	-	279022	204986	214354	78664	290740	*40107	156412	*35622	135388	503925	**
27 Other liabilities	150858	-	25164	23890	*9	*1996	46497	*1979	*9543	*10805	86	30889	**
28 Net worth	1890504	-	-60170	207123	90487	128589	397519	*96953	131685	*196045	163643	538632	**
29 Capital stock	682473	-	211063	147885	86160	24285	44938	*1783	22465	*5320	53698	84877	**
30 Paid-in or capital surplus	976318	-	80176	56266	37269	*26495	132679	*26955	*17593	*42047	199247	357590	**
31 Retained earnings, appropriated	*11796	-	-	-	-	*3990	-	-	-	7806	-	-	-
32 Retained earnings, unappropriate	401665	-	-86697	100487	76758	74951	97628	*10797	84706	*80023	-83210	46221	**
33 Retained earnings (S Corp)	-43029	-	-240172	-87091	-43844	*817	123768	*72754	*17651	*63143	-	49944	-
34 Less: Cost of treasury stock	138720	-	*24541	*10424	*65856	*1949	*1495	*15337	*10731	*2294	6092	-	-
35 Total receipts	25583594	*34475	4456035	3319946	3602566	2876725	5405514	*796425	1619600	*887795	630455	1954059	**
36 Business receipts	25216263	*33886	4406820	3291595	3590735	2861270	5325935	*783481	1578464	*848045	616123	1879910	**
37 Interest	40464	-	733	1716	*889	882	4299	*949	*2508	*1679	5139	21669	**
38 Interest on govt. obligations, State and local	*1733	-	-	*379	-	*55	*4	-	*55	476	-	763	**
39 Rents	4990	-	*431	*403	*1	*135	*1118	-	*1510	76	537	779	**
40 Royalties	*44971	-	-	-	-	*2132	*272	*7098	-	847	-	34622	**
41 Net S-T cap gain less net LT loss	*1028	-	-	*173	-	*847	*8	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	25830	-	*13935	*4412	*1019	*158	-	*2440	*3842	24	-	1	-
43 Net gain, noncapital assets	25087	*582	*17933	*447	*20	*1831	*767	*83	*1276	21	751	1375	-
44 Dividends, domestic corporations	3163	-	*796	*327	-	*21	-	*22	*136	*6	-	1853	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	220065	*7	15386	20494	9903	9393	73110	*2350	31808	*36621	7905	13087	**
47 Total deductions	25401112	61347	4508692	3283663	3587832	2865091	5346854	*772431	1596214	*848462	649375	1881151	**
48 Cost of sales and operations	16893600	*19899	2664904	2052437	2754854	2106431	3750181	*442975	1203037	*500232	442213	956438	**
49 Compensation of officers	648559	*734	218955	134758	87061	45760	91594	*12659	21400	*13616	6398	15623	**
50 Repairs	233209	*253	53698	24848	30127	19677	44173	*7340	15665	*4487	3078	29864	**
51 Bad debts	47819	*123	*2079	*8701	2351	3343	3817	*390	*3349	*18296	539	4830	**
52 Rent paid on business property	966786	*3876	299406	154949	76485	84082	140994	*33073	31706	*28970	8587	104658	**
53 Taxes paid	558140	*1194	131885	89412	61686	41551	104449	*19079	23699	*25383	10756	49044	**
54 Interest paid	235550	*514	31653	26468	26562	14944	30819	*6632	15312	*6593	18641	57413	**
55 Contributions or gifts	3358	-	*158	*323	*264	*299	*647	*59	*169	*794	196	449	**
56 Amortization	52778	-	17734	9810	*7997	*6146	4386	*696	*1117	-	4394	499	**
57 Depreciation	406609	*197	90563	49646	52153	23572	66277	*13107	22087	*13158	20921	54927	**
58 Depletion	*103	-	-	-	-	-	-	*103	-	-	-	-	-
59 Advertising	345244	*2483	42940	30309	27084	25965	121200	*24474	9858	*10011	4641	46279	**
60 Pension, prof sh, stock, annuity	49112	-	-	*7679	*170	*1248	*3143	*734	*3469	*25648	701	6320	**
61 Employee benefit programs	131939	-	13175	22487	19728	*12615	22734	*4298	*6726	*1111	4982	24083	**
62 Net loss, noncapital assets	21613	*2297	*5113	*845	*90	*12	*759	*3852	*357	*1767	4936	1584	**
63 Other deductions	4806691	29777	936427	670990	441219	479447	961680	*202962	238263	*198395	118391	529139	**
64 Total receipts less total deducts	182482	-26873	-52657	36283	14734	11634	58660	*23993	23386	*39333	-18920	72908	**
65 Const taxable inc frm rel frn corps	690	-	-	-	-	-	-	-	-	-	690	-	-
66 Net income (less deficit), total	181439	-26873	-52657	35904	14734	11579	58656	*23993	23331	*38856	-18230	72145	**
67 Net income, total	559996	-	100882	76080	63582	*26588	98749	*32656	*37128	*38856	7034	78443	**
68 Deficit, total	378557	26873	153538	40176	48848	*15009	40093	*8662	*13797	-	25264	6298	-
69 Net income (less def), Form 1120-A	*-2356	-	*-2356	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	104936	*-20753	-7680	22015	11104	*11628	52794	*17809	*4492	*8940	-	4586	-
72 Statutory special deductions, total	47037	-	*13499	*8513	*5900	*5656	*341	*16	*99	*11532	-	1482	-
73 Net operating loss deduction	44723	-	*13029	*8284	*5900	*5641	*341	-	-	*11528	-	-	-
74 Dividends received deduction	2314	-	*469	*229	-	*15	-	*16	*99	*4	-	1482	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	229818	-	14349	*15582	*10278	*7609	30738	*9271	*32564	*30019	7034	72374	**
77 Income tax before credits, total	70174	-	2152	*2535	*1551	*1775	9315	*3269	*11079	*10470	2642	25386	**
78 Regular tax	69213	-	2152	*2535	*1551	*1775	9184	*3090	*11032	*10206	2392	25296	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*823	-	-	-	-	-	*131	*177	*39	*235	241	-	-
82 Environmental tax	137	-	-	-	-	-	-	*2	*8	*28	9	90	**
83 Foreign tax credit	122	-	-	-	-	-	-	-	-	-	-	122	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3269	-	*248	-	-	-	*63	-	*39	-	21	2897	**
88 Prior year minumum tax credit	*400	-	-	-	-	-	*125	-	*9	-	-	266	**
89 Income tax after credits, total	66382	-	1904	*2535	*1551	*1775	9127	*3269	*11030	*10470	2620	22101	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	101231	4946	32007	19966	12744	8929	17263	3603	1467	209	60	27	10
2 Total assets	124646313	-	1368237	3328756	4426256	6471681	41358416	24690791	21287597	6974847	4160526	4142006	6437200
3 Cash	8693294	-	274935	484926	515720	727326	2696398	1414671	1440985	495618	198266	231205	213245
4 Notes and accounts receivable	16443626	-	151951	451951	823829	1090599	4510658	2994491	3026951	1009939	688442	644264	1050550
5 Less: Allowance for bad debts	225344	-	*2963	*371	4660	13745	37550	35930	54629	19796	27415	14936	13350
6 Inventories	65333690	-	543135	1267348	1817871	2925742	26269483	15132324	10577195	2560843	1410910	1364439	1464401
7 Investments in govt. obligations, Total	150944	-	*165	*52	*4968	*935	*9624	*62342	*52232	*8377	2610	9638	-
8 Tax-exempt securities	48292	-	-	*6467	*7750	-	*2664	*14481	*3106	*6462	2220	5142	-
9 Other current assets	3250609	-	36598	56001	83908	150300	990220	617038	541077	198797	110303	288294	178073
10 Loans to stockholders	1385917	-	44740	101855	150876	93621	325541	252683	275418	96513	31327	11417	1928
11 Mortgage and real estate loans	190393	-	-	*25781	*11859	*20189	56177	38999	23203	*10835	282	1642	1425
12 Other investments	4141469	-	*13408	58162	150162	178976	686275	458581	658501	429070	251140	163504	1093689
13 Depreciable assets	37777402	-	839312	1727260	1782568	2371054	10016083	5781997	6474105	2621180	1726661	1656715	2780468
14 Less: Accumulated depreciation	19497787	-	653337	1129449	1164323	1426176	5600381	2972558	2999874	1033945	720710	739601	1057432
15 Depletable assets	*26104	-	-	-	*21206	-	*84	-	*2079	*3	-	2731	-
16 Less: Accumulated depletion	*3428	-	-	-	*41	-	*67	-	*1224	*3	-	2093	-
17 Land	3922176	-	*13750	130113	120056	244513	773383	466130	804892	374576	234737	267431	492595
18 Intangible assets (Amortizable)	1953830	-	99213	95370	110393	71070	411860	400437	225364	124816	73917	159879	181511
19 Less: Accumulated amortization	857860	-	66497	52020	39714	37293	217313	194284	83076	42050	21204	23845	80564
20 Other assets	1912984	-	73828	105307	33827	74569	465281	259388	321292	133611	199040	116180	130660
21 Total liabilities	124646313	-	1368237	3328756	4426256	6471681	41358416	24690791	21287597	6974847	4160526	4142006	6437200
22 Accounts payable	11681386	-	257218	441045	638770	934537	3293513	1345378	1422840	576769	536869	682736	1551712
23 Mort, notes, and bonds under 1 yr	53306041	-	102676	308814	545252	1428760	20659874	14177349	10619162	2872875	1252161	772583	566536
24 Other current liabilities	7722503	-	136024	188344	175526	316967	2488193	1492500	1280712	465817	333772	446100	398549
25 Loans from stockholders	7347901	-	542810	1053469	632070	898731	2226440	975494	807708	146626	41990	22564	-
26 Mort, notes, bonds, 1 yr or more	17275433	-	273486	804596	780300	1115558	4551222	2529964	2985983	1211299	969937	834230	1218858
27 Other liabilities	1870038	-	38044	75359	66878	100790	470062	229524	265483	157741	130744	116778	218635
28 Net worth	25443010	-	17978	457129	1587460	1676338	7669113	3940582	3905711	1543721	895055	1267014	2482910
29 Capital stock	6036820	-	283044	416854	356233	500580	2177745	910711	536131	175800	77638	98585	503501
30 Paid-in or capital surplus	8886900	-	857869	1190732	258662	291959	2014142	953568	863266	381394	234905	285976	1554427
31 Retained earnings, appropriated	74919	-	*7	-	*36802	*5571	*16550	*257	*14654	*1079	-	-	-
32 Retained earnings, unappropriate	8569966	-	-49371	190204	922458	1066917	2890243	958081	1011598	468921	403821	686586	20508
33 Retained earnings (S Corp)	3693722	-	-905829	-1307359	206189	21811	1135995	1340750	1737609	614020	206782	210926	432826
34 Less: Cost of treasury stock	1819317	-	167742	*33302	192884	210500	565560	222786	257548	97492	28092	15059	28352
35 Total receipts	515222200	1971419	13494330	18759293	19280398	21975562	185188484	114558897	87002765	22483277	12132899	8486347	9888530
36 Business receipts	507283914	1887690	13345339	18618309	19117438	21650697	182642937	112768490	85543644	21965200	11786202	8311870	9646097
37 Interest	979743	5591	12710	11674	43405	62034	277594	158370	161683	76739	67895	52401	49648
38 Interest on govt. obligations, State and local	8224	-	-	*4	*1021	*170	*281	*729	369	*383	249	1370	3648
39 Rents	222726	*85	*513	*3065	7056	5941	44531	32501	27210	31787	27358	11496	31183
40 Royalties	4315	-	-	-	-	-	-	-	*52	*1343	540	2102	278
41 Net S-T cap gain less net LT loss	17129	-	-	-	*16	*139	*672	*9716	*443	*5702	116	326	-
42 Net L-T cap gain less net ST loss	110568	*8911	*6893	*399	5906	20082	31146	7120	16412	2904	7985	2482	327
43 Net gain, noncapital assets	523377	*12475	90048	30675	32455	57632	77478	31791	84217	48781	33443	15619	8763
44 Dividends, domestic corporations	12113	-	*8	*51	*488	*146	2917	*4218	1650	218	65	365	1988
45 Dividends, foreign corporations	140	-	-	-	-	-	-	-	-	-	-	94	46
46 Other receipts	6059951	56667	38820	95115	72614	178718	2110929	1545963	1167086	350220	209047	88221	146552
47 Total deductions	511150095	2003189	13530535	18573261	19157715	21796285	184006469	113762306	86170210	22249773	11953188	8320376	9626788
48 Cost of sales and operations	435611728	1653984	10684528	14642036	14977744	17606941	159079071	99742029	75045202	18741636	9652220	6402940	7383395
49 Compensation of officers	6027254	50837	386996	540751	467008	449874	2101286	1060597	674212	153940	78577	41985	21189
50 Repairs	1455608	4644	44288	75518	106292	83308	482148	231999	212261	61925	46144	48052	59029
51 Bad debts	548887	14521	48575	21409	74453	39693	163461	50439	73005	20351	20377	8341	14263
52 Rent paid on business property	5482716	17190	438808	473957	393502	312921	1695248	910400	599172	194345	151474	165768	129931
53 Taxes paid	5423425	27878	264458	364772	308395	323711	1786157	903394	722534	321105	137949	115057	148015
54 Interest paid	3672922	20141	58719	119827	146261	228077	1278548	638992	568939	194469	154213	100599	164139
55 Contributions or gifts	31139	*43	665	1017	1623	1749	9793	5894	4105	2101	1124	1806	1218
56 Amortization	251180	*1722	10903	9377	12362	6832	72771	50664	30945	12867	7005	7307	28425
57 Depreciation	3501752	16037	70686	142815	159997	184767	870136	490949	652393	310990	201298	209439	192244
58 Depletion	*2474	-	-	-	-	-	-	-	*954	*7	-	1513	-0
59 Advertising	4842116	13563	71329	127166	136526	181094	1743657	1165344	851764	240222	154271	70878	86301
60 Pension, prof sh, stock, annuity	406213	*1279	*5732	*4698	13085	27424	113816	61295	51073	12178	15651	12870	87112
61 Employee benefit programs	2151557	7618	35044	42625	54794	67857	793628	453395	359859	104426	71439	56852	104020
62 Net loss, noncapital assets	48986	*3262	*1240	*263	*2310	*943	6442	4573	6336	14948	3398	2347	2924
63 Other deductions	41692137	170468	1408564	2007028	2303363	2281095	13810304	7992342	6317456	1864265	1258048	1074622	1204581
64 Total receipts less total deducts	4072105	-31770	-36205	186031	122683	179277	1182015	796591	832555	233504	179710	165971	261742
65 Const taxable inc frm rel frn corps	*313	-	-	-	-	-	-	*313	-	-	-	-	-
66 Net income (less deficit), total	4064195	-31770	-36205	186027	121662	179107	1181734	796176	832186	233121	179461	164601	258095
67 Net income, total	5843386	47426	156593	344991	295237	353930	1771403	961229	957464	271404	216330	181117	286263
68 Deficit, total	1779191	79196	192798	158964	173574	174823	589669	165053	125278	38283	36869	16516	28168
69 Net income (less def), Form 1120-A	14667	-	11680	*4406	*-1420	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2424	*-2424	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2152188	-20611	-30022	112754	53278	46738	635027	578661	505650	71348	67511	54415	77440
72 Statutory special deductions, total	633030	*26572	43996	43570	26408	75542	178193	65930	96506	29404	21077	24154	1678
73 Net operating loss deduction	623727	*26572	43991	43529	26065	75440	176029	62575	95264	29245	21032	23898	87
74 Dividends received deduction	9303	-	*5	*41	*343	*102	2164	*3355	1243	159	45	256	1590
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2062587	*5728	30436	76727	124590	133990	578905	226063	296607	153106	126472	102820	207145
77 Income tax before credits, total	629813	*1139	5148	12575	21155	26513	168077	79619	104605	56081	45546	37121	72234
78 Regular tax	601487	*1588	4565	12575	20814	25755	160652	73048	100240	52121	43122	35042	71965
79 Personal holding company tax	*21	-	-	-	-	-	-	-	-	*21	-	-	-
80 Recapture of investment credit	*470	-	-	-	-	-	*278	*192	-	-	-	-	-
81 Alternative minumum tax	29248	*113	*583	-	-	*593	7859	6454	6682	3101	2142	1719	2
82 Environmental tax	682	-	-	-	-	16	*11	-	55	72	129	133	267
83 Foreign tax credit	*38	-	-	-	-	-	-	-	-	*12	-	14	12
84 U.S. Possessions tax credit	642	-	-	-	-	-	66	-	-	575	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6874	-	*14	*134	-	*146	904	*733	1417	*73	626	850	1977
88 Prior year minumum tax credit	11777	-	-	-	*157	-	1357	2069	2987	1652	1755	45	1754
89 Income tax after credits, total	610482	*1139	5134	12441	20998	26368	165748	76816	100200	53768	43166	36213	68492

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Motor vehicle dealers

MINOR INDUSTRY 5515
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	43089	1950	9852	5367	3874	3736	13421	3375	1305	155	39	9	4
2 Total assets	92039075	-	308686	854367	1395974	2698554	33863061	23167121	18953028	5099471	2634103	1273903	1790807
3 Cash	5803950	-	67160	108494	93690	300113	1995658	1262514	1302591	361048	145599	74531	92553
4 Notes and accounts receivable	12274331	-	46068	155648	394962	478314	3611590	2804262	2644045	779924	468220	219042	672255
5 Less: Allowance for bad debts	155417	-	*2387	*318	*3216	*367	26957	32625	47845	12814	18178	5126	5585
6 Inventories	54535801	-	130161	385262	670283	1440749	23250275	14682208	9986760	2218499	913521	393709	464373
7 Investments in govt. obligations, Total	88246	-	*165	*52	-	-	*542	*62342	*20491	*2045	2610	-	-
8 Tax-exempt securities	21340	-	-	-	-	-	*2567	*9525	*2284	*6462	-	501	-
9 Other current assets	2306122	-	15972	3925	16411	86843	845889	561262	494252	152603	84828	32364	11772
10 Loans to stockholders	1028310	-	*11689	*48155	57817	31761	245869	249997	258936	89360	23502	10597	627
11 Mortgage and real estate loans	101065	-	-	-	*8257	-	22641	34984	23203	*9683	282	590	1425
12 Other investments	2065812	-	*3442	*34795	*42215	38202	376027	363724	558841	279483	200262	69701	99121
13 Depreciable assets	20432938	-	79311	198814	243188	613106	6327290	4818299	4921588	1518360	812242	573305	327433
14 Less: Accumulated depreciation	10299529	-	50519	113501	143900	375834	3679963	2485453	2235389	615789	294910	246025	58245
15 Depletable assets	*2034	-	-	-	*115	-	-	-	*753	*3	-	1162	-
16 Less: Accumulated depletion	*918	-	-	-	*41	-	-	-	*247	*3	-	628	-
17 Land	1930222	-	*1861	*21849	*8698	75342	329480	388257	595545	178913	128563	69723	131991
18 Intangible assets (Amortizable)	1072872	-	*13050	*3500	*3825	*10335	308045	393526	201213	94671	23470	18794	2443
19 Less: Accumulated amortization	476352	-	*9665	*1429	*1180	*8867	147086	191463	69276	30908	8613	7491	373
20 Other assets	1308251	-	2377	9121	4850	8857	401193	245763	295281	67930	152705	69156	51016
21 Total liabilities	92039075	-	308686	854367	1395974	2698554	33863061	23167121	18953028	5099471	2634103	1273903	1790807
22 Accounts payable	5910718	-	21577	46933	83535	209298	2047559	1107134	1009717	308438	212107	116580	747839
23 Mort, notes, and bonds under 1 yr	49342912	-	33615	172317	245410	948105	19233874	13921475	10279244	2549056	1036672	434363	488780
24 Other current liabilities	5313937	-	40120	21767	50770	101112	1918345	1403064	1093054	296970	190194	72501	126040
25 Loans from stockholders	4941280	-	249942	444048	233600	507329	1670626	957140	746771	84874	41990	4959	-
26 Mort, notes, bonds, 1 yr or more	10466782	-	*35227	251754	249139	331182	2994821	2114407	2483403	820909	641199	349769	194973
27 Other liabilities	1051601	-	*13925	*32804	18108	47121	348673	155839	228964	75574	56444	24907	49244
28 Net worth	15011844	-	-85721	-115257	515413	554407	5649164	3508061	3111874	963650	455498	270823	183931
29 Capital stock	4158216	-	75378	165917	151293	252808	1936660	868332	497968	127092	67485	11096	4188
30 Paid-in or capital surplus	4619522	-	769176	64606	118224	138735	1545897	911129	635051	143810	195296	30519	67079
31 Retained earnings, appropriated	40454	-	-	-	*10517	-	*15956	*257	*12645	*1079	-	-	-
32 Retained earnings, unappropriate	4843811	-	-12511	63300	235318	286551	1924035	805790	859248	303157	155713	166620	56590
33 Retained earnings (S Corp)	2414887	-	-807822	-407527	24091	-99398	649837	1130898	1265053	471808	57742	70709	59495
34 Less: Cost of treasury stock	1065046	-	*109941	*1554	*24030	*24288	423219	208345	158093	83297	20738	8121	3421
35 Total receipts	405528283	962092	3177413	3835367	6242309	10128224	160773065	109363312	78902069	17817915	8081633	2896145	3348737
36 Business receipts	398903225	928992	3114364	3770498	6150995	9982752	158527646	107622934	77536600	17404199	7788256	2807353	3268636
37 Interest	820343	*4318	8722	6400	26490	38092	257459	156283	157658	72410	59468	21075	11968
38 Interest on govt. obligations, State and local	1352	-	-	-	-	-	*113	*327	*311	*118	38	445	-
39 Rents	150294	*85	*219	*2444	*1881	2982	25055	30617	23896	22759	23260	4272	12823
40 Royalties	*86	-	-	-	-	-	-	-	*46	-	26	3	10
41 Net S-T cap gain less net LT loss	10448	-	-	-	*16	-	*153	*9716	*370	-	72	122	-
42 Net L-T cap gain less net ST loss	77270	*3673	*5431	-	*3292	*12389	24266	7120	10580	2437	7344	738	-
43 Net gain, noncapital assets	300305	*2536	*22373	*11208	*19151	*14626	46861	31126	77186	36848	27353	11034	3
44 Dividends, domestic corporations	8891	-	*8	-	*5	-	944	*4147	1448	*116	47	189	1988
45 Dividends, foreign corporations	46	-	-	-	-	-	-	-	-	-	-	-	46
46 Other receipts	5256023	22487	26297	44817	40480	77383	1890568	1501041	1093974	279028	175769	50915	53262
47 Total deductions	402687231	988581	3214128	3798790	6160405	10075079	159727842	108628701	78224482	17690679	8008661	2843575	3326308
48 Cost of sales and operations	351877116	810176	2647743	3111741	5208156	8728479	140022157	95614790	68399205	15265170	6699575	2338500	3031423
49 Compensation of officers	3910252	*31968	59529	80807	115448	154601	1652421	1006548	606797	120351	57008	17170	7605
50 Repairs	861245	1847	15314	16004	36893	24884	338187	200817	164699	35524	17631	6598	2845
51 Bad debts	371162	*10511	*18021	8769	51065	14374	122617	44231	66193	12346	14802	2762	5472
52 Rent paid on business property	3201943	8367	70616	69226	53328	93453	1300420	839494	527132	125993	73167	28209	12538
53 Taxes paid	3327005	13135	43064	67408	69400	85862	1304033	844720	631960	148378	75216	26134	17696
54 Interest paid	2707036	9033	16012	41145	45809	103680	1036153	601395	516213	149509	112514	42598	32975
55 Contributions or gifts	20328	*23	*151	*247	348	636	7022	5551	3743	1255	610	446	296
56 Amortization	150426	*292	*3770	*15	1299	*1417	53993	49841	25020	9931	2478	1487	884
57 Depreciation	2023205	4070	11629	23375	24530	39474	560298	426334	515745	201791	116639	82743	16577
58 Depletion	*2454	-	-	-	-	-	-	-	*953	*7	-	1493	-
59 Advertising	4074953	9190	21765	26195	57949	76381	1563071	1128255	823349	210014	106474	31563	20748
60 Pension, prof sh, stock, annuity	215588	*80	*3037	*1689	*2692	4698	88275	54185	41359	8783	4803	3533	2453
61 Employee benefit programs	1658498	*3850	*4093	*2110	10341	39759	702868	441805	322801	71003	39759	11619	8489
62 Net loss, noncapital assets	34996	*2119	*501	*91	*2310	*263	3019	4565	4597	13275	2053	-	2203
63 Other deductions	28251025	83921	298883	349968	480837	707119	10973308	7366171	5574716	1317347	685931	248717	164104
64 Total receipts less total deducts	2841052	-26489	-36715	36578	81903	53146	1045223	734611	677586	127236	72972	52571	22429
65 Const taxable inc frm rel frn corps	*313	-	-	-	-	-	-	*313	-	-	-	-	-
66 Net income (less deficit), total	2840013	-26489	-36715	36578	81903	53146	1045110	734597	677276	127118	72933	52126	22429
67 Net income, total	3822248	*13407	48354	87576	122874	134844	1415694	893033	769035	155169	102769	57063	22429
68 Deficit, total	982236	39896	85069	50999	40970	81699	370584	158435	91759	28051	29836	4937	-
69 Net income (less def), Form 1120-A	*3541	-	*3456	*85	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1925	-1925	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1597346	*-4694	-35098	33192	42652	19400	558446	537858	378189	34519	15798	14263	2821
72 Statutory special deductions, total	411060	*10397	12286	*3423	*3691	17280	155348	59622	90413	21132	20169	15621	1678
73 Net operating loss deduction	404138	*10397	12281	*3423	*3688	17280	154681	56317	89315	21044	20135	15489	87
74 Dividends received deduction	6922	-	*5	-	*3	-	667	*3306	1098	*87	33	132	1590
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1176358	*2393	*5409	*12268	47161	42338	414072	208332	251239	82438	65524	27254	17930
77 Income tax before credits, total	375751	*602	*812	*1840	8433	7766	122052	73340	89203	31676	24012	9873	6143
78 Regular tax	352161	*490	*812	*1840	8433	7617	115021	67183	84938	28075	22325	9309	6119
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*278	-	-	-	-	-	*278	-	-	-	-	-	-
81 Alternative minumum tax	25356	*113	-	-	-	-	7464	6233	6602	2801	1618	524	2
82 Environmental tax	209	-	-	-	-	-	*11	-	*34	34	69	39	21
83 Foreign tax credit	12	-	-	-	-	-	-	-	-	-	-	-	12
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4409	-	*14	*133	-	*83	*344	*617	904	*71	472	496	1275
88 Prior year minumum tax credit	7008	-	-	-	-	-	*336	1628	2138	1430	862	45	568
89 Income tax after credits, total	364322	*602	*797	*1707	8433	7683	121371	71096	86160	30175	22677	9332	4289

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Gasoline
service stations

MINOR INDUSTRY 5541 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	25187	*844	11864	6177	2975	1833	1257	109	88	25	7	4	3
2 Total assets	11979977	-	587513	1044578	992495	1317207	2581823	767793	1282047	891414	495537	654801	1364769
3 Cash	1545613	-	151603	189013	168059	242828	383999	107378	99307	88446	20196	73953	20829
4 Notes and accounts receivable	1486352	-	37720	111226	113523	285788	291366	90435	172547	77950	48019	47385	210392
5 Less: Allowance for bad debts	12722	-	-	-	-	*164	*1654	*1144	2572	*2215	1105	497	3372
6 Inventories	1673223	-	162906	211650	148762	151357	286339	119359	186164	62015	59841	71102	213727
7 Investments in govt. obligations, Total	*51516	-	-	-	*4968	-	*9082	-	*31133	*6332	-	-	-
8 Tax-exempt securities	*6299	-	-	*6202	-	-	*97	-	-	-	-	-	-
9 Other current assets	261203	-	18226	37507	32561	11321	57789	10253	24865	20238	8473	17925	22045
10 Loans to stockholders	177973	-	23683	*26761	38118	*30787	46366	*2246	*7276	*2688	49	-	1
11 Mortgage and real estate loans	67039	-	-	*25026	-	*15622	*25315	*437	-	*597	-	43	-
12 Other investments	666222	-	-	*9374	54959	*31163	186404	*51703	74926	117827	33281	45231	61355
13 Depreciable assets	9435265	-	410550	904683	705037	935133	1923419	671531	1053227	604481	484176	438395	1304634
14 Less: Accumulated depreciation	5149233	-	319969	621512	444366	520279	971217	355879	563231	266174	230658	183113	672834
15 Depletable assets	*22417	-	-	-	*21091	-	-	-	*1326	-	-	-	-
16 Less: Accumulated depletion	*977	-	-	-	-	-	-	-	*977	-	-	-	-
17 Land	1214834	-	*10794	*33099	72405	91887	304278	*59140	174812	167675	64098	130744	105903
18 Intangible assets (Amortizable)	468815	-	*77626	76047	*70260	32208	33516	*3165	18545	*5234	9703	239	142272
19 Less: Accumulated amortization	231311	-	*53374	39863	*16310	18090	18153	*1732	9067	*2161	5619	73	66869
20 Other assets	297450	-	67746	75364	23427	27645	24878	*10903	13768	8482	5083	13466	26687
21 Total liabilities	11979977	-	587513	1044578	992495	1317207	2581823	767793	1282047	891414	495537	654801	1364769
22 Accounts payable	1853282	-	94442	159943	92972	170801	470191	143108	228439	80546	65083	105735	242021
23 Mort, notes, and bonds under 1 yr	758880	-	29710	50961	33051	88296	180562	59974	99575	125183	49038	31608	10922
24 Other current liabilities	874181	-	37864	57954	40763	65860	196555	52970	124765	105941	42663	57258	91589
25 Loans from stockholders	1116616	-	206330	366929	157125	118772	175007	*9260	*29852	*53341	-	-	-
26 Mort, notes, bonds, 1 yr or more	3323498	-	66236	252200	252710	452014	763147	207335	284256	175994	151915	177652	540037
27 Other liabilities	300041	-	*14789	16835	*40496	*21798	33445	*56920	20608	*47469	15401	18138	14141
28 Net worth	3753479	-	138141	139756	375378	399665	762917	238226	494552	302940	171437	264410	466057
29 Capital stock	552263	-	99769	117457	67858	86601	101982	13913	25337	31080	2929	306	5031
30 Paid-in or capital surplus	1494169	-	*23263	1030029	83685	51883	90050	*9311	85132	107427	1273	9388	2728
31 Retained earnings, appropriated	*15603	-	*7	-	*8016	*5571	-	-	*2009	-	-	-	-
32 Retained earnings, unappropriate	1485822	-	19917	5390	241855	211250	404855	*97289	*39464	*53654	122892	204290	84967
33 Retained earnings (S Corp)	450820	-	5241	-1012944	14618	89082	214202	*120737	429067	*122214	44847	50425	373331
34 Less: Cost of treasury stock	245199	-	*10055	*177	*40654	*44721	*48172	*3024	*86456	*11435	505	-	-
35 Total receipts	62555708	*496363	7649236	10228656	7354279	5431796	12101919	3373658	6229425	2769280	1644613	2005521	3270961
36 Business receipts	61944411	*478236	7575858	10169567	7317610	5362186	11998703	3354950	6182944	2708301	1633045	1986674	3176339
37 Interest	46026	*1020	2631	3292	6961	11244	5611	*500	*1796	*2848	1943	3455	4724
38 Interest on govt. obligations, State and local	*2536	-	-	-	*518	*156	-	-	-	*177	23	-	1662
39 Rents	40518	-	-	*621	*2080	*726	12623	*1715	*2859	*7447	1834	940	9673
40 Royalties	*876	-	-	-	-	-	-	-	*6	*95	514	-	262
41 Net S-T cap gain less net LT loss	*6350	-	-	-	-	*61	*514	-	*73	*5702	-	-	-
42 Net L-T cap gain less net ST loss	20792	*5237	*828	-	*1474	*5521	*2882	-	*3636	*466	522	217	10
43 Net gain, noncapital assets	156343	*7236	*62081	*16291	*10937	21648	18830	*558	5343	*2398	1344	1757	7919
44 Dividends, domestic corporations	1046	-	-	*51	*166	*6	*488	-	*113	*58	8	157	-
45 Dividends, foreign corporations	94	-	-	-	-	-	-	-	-	-	-	94	-
46 Other receipts	336717	*4634	7838	38834	14534	30249	62268	15935	32656	41789	5381	12227	70374
47 Total deductions	61870246	*517476	7629526	10132093	7310954	5360033	12005222	3333012	6120242	2707219	1615576	1953361	3185533
48 Cost of sales and operations	51193990	*428920	6232761	8512710	6031060	4381683	9862298	2684577	5325908	2206178	1324835	1679085	2523975
49 Compensation of officers	854506	*9523	191879	220672	109793	80740	142871	*29495	42148	13586	5689	5586	2524
50 Repairs	345258	*2345	15534	37537	41633	24212	87940	24155	39124	16938	15119	13358	27365
51 Bad debts	53355	*255	*980	7432	3212	14997	9462	*3126	3587	4138	1374	783	4009
52 Rent paid on business property	1068779	*2663	269558	231362	157798	75436	167370	54007	46093	21874	16364	6913	19341
53 Taxes paid	1147283	*9918	157341	160025	101637	109323	291910	36747	58243	137228	22281	22464	40167
54 Interest paid	366445	*3430	13573	36188	39972	47338	70619	19943	28301	19824	14290	10184	62782
55 Contributions or gifts	4479	-	*112	*155	*505	*204	1667	*230	*225	*661	150	339	231
56 Amortization	47094	*800	*5458	7011	*5511	2972	4655	*758	4581	*800	1614	665	12270
57 Depreciation	707534	*8726	32751	60493	54742	73235	135784	48308	76881	40605	38169	32698	105143
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	-	-	-0
59 Advertising	162001	*639	16698	31067	11911	14426	25383	21621	6895	5557	5342	5028	17435
60 Pension, prof sh, stock, annuity	47265	*1027	*2674	-	*2229	*10831	7751	*4836	5736	*1454	610	2012	8104
61 Employee benefit programs	154006	*3138	19624	11117	12885	5202	18817	*3988	17142	13204	3439	5746	39705
62 Net loss, noncapital assets	3859	*3	*711	-	-	*57	*651	-	*1626	*86	201	173	352
63 Other deductions	5714391	*46090	669872	816324	738067	519379	1178043	401223	463749	225088	166097	168328	322131
64 Total receipts less total deducts	685462	*-21113	19710	96564	43325	71763	96697	40646	109183	62062	29037	52160	85428
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	682926	*-21113	19710	96564	42808	71607	96697	40646	109183	61885	29013	52160	83766
67 Net income, total	949059	*9117	72607	153832	62620	100704	145590	43360	132151	61885	29013	52160	86020
68 Deficit, total	266133	*30230	52897	57268	19812	*29097	48893	*2714	*22968	-	-	-	2254
69 Net income (less def), Form 1120-A	*-1420	-	-	-	*-1420	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-499	*-499	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	386309	*-29665	25501	61333	18594	16498	44512	*25858	87828	*23392	14551	23286	74619
72 Statutory special deductions, total	123888	*6811	*16466	24675	9550	28940	*9401	*6258	*5475	*7880	18	8416	-
73 Net operating loss deduction	123165	*6811	*16466	24634	9432	*28935	*9075	*6258	*5396	*7839	12	8306	-
74 Dividends received deduction	723	-	-	*41	*118	*4	*326	-	*79	*41	5	110	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	289067	*2306	11323	*26034	22475	34088	68110	*10376	*37364	*30613	14445	20534	11401
77 Income tax before credits, total	83505	*187	2281	*4339	3748	8095	20083	*3890	*12802	*10631	5126	8420	3904
78 Regular tax	80174	*749	1698	*4339	3748	7502	19718	*3499	*12705	*10411	4933	6983	3890
79 Personal holding company tax	*21	-	-	-	-	-	-	-	-	*21	-	-	-
80 Recapture of investment credit	*192	-	-	-	-	-	-	*192	-	-	-	-	-
81 Alternative minumum tax	3347	-	*583	-	-	*593	*366	*199	*77	*177	179	1174	-
82 Environmental tax	106	-	-	-	-	-	-	-	*20	*22	13	37	14
83 Foreign tax credit	*26	-	-	-	-	-	-	-	-	*12	-	14	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1025	-	-	*1	-	*63	*209	*117	*152	-	133	351	-
88 Prior year minumum tax credit	3499	-	-	-	*157	-	*144	*442	*823	*185	562	-	1186
89 Income tax after credits, total	78955	*187	2281	*4338	3591	8032	19730	*3332	*11827	*10434	4431	8055	2718

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Other automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	32956	2152	10291	8421	5894	3360	2585	119	74	29	14	14	3
2	Total assets	20627261	-	472038	1429810	2037787	2455920	4913532	755876	1052522	983962	1030886	2213302	3281624
3	Cash	1343732	-	56171	187419	253971	184386	316741	44779	39087	46123	32472	82722	99862
4	Notes and accounts receivable	2682943	-	68163	185077	315344	326497	607701	99795	210359	152066	172202	377837	167903
5	Less: Allowance for bad debts	57205	-	*576	*52	*1444	*13214	8939	*2161	4213	4768	8132	9313	4393
6	Inventories	9124667	-	250067	670436	998827	1333637	2732869	330756	404270	280328	437548	899628	786301
7	Investments in govt. obligations, Total	*11182	-	-	-	-	*935	-	-	*608	-	-	9638	-
8	Tax-exempt securities	*20654	-	-	*265	*7750	-	-	*4956	*822	-	2220	4641	-
9	Other current assets	683284	-	*2400	14570	34936	52135	86541	45523	21960	25956	17001	238005	144257
10	Loans to stockholders	179634	-	*9368	*26939	54940	31074	33306	*440	*9207	*4464	7777	820	1300
11	Mortgage and real estate loans	22289	-	-	*756	*3602	*4567	*8221	*3578	-	*555	-	1009	-
12	Other investments	1409435	-	*9966	*13993	52988	109611	123844	*43155	24735	*31759	17598	48573	933213
13	Depreciable assets	7909198	-	349451	623763	834343	822815	1765373	292167	499290	498340	430243	645015	1148400
14	Less: Accumulated depreciation	4049024	-	282849	394436	576057	530063	949201	131226	201253	151982	195142	310462	326353
15	Depletable assets	*1653	-	-	-	-	-	*84	-	-	-	-	1569	-
16	Less: Accumulated depletion	*1532	-	-	-	-	-	*67	-	-	-	-	1465	-
17	Land	777121	-	*1094	75165	38953	77284	139625	*18733	34536	27989	42077	66964	254702
18	Intangible assets (Amortizable)	412144	-	*8537	15823	36308	28526	70299	*3747	*5606	*24912	40744	140846	36796
19	Less: Accumulated amortization	150197	-	*3459	10728	22224	10336	52074	*1089	*4733	*8980	6972	16281	13321
20	Other assets	307283	-	3704	20822	5550	38066	39210	*2723	12243	57199	41251	33558	52956
21	Total liabilities	20627261	-	472038	1429810	2037787	2455920	4913532	755876	1052522	983962	1030886	2213302	3281624
22	Accounts payable	3917386	-	141199	234169	462263	554437	775764	95135	184683	187785	259679	460421	561851
23	Mort, notes, and bonds under 1 yr	3204250	-	*39351	85536	266791	392359	1245438	195900	240342	198636	166451	306612	66834
24	Other current liabilities	1534385	-	58040	108623	83994	149995	373294	36465	62892	62906	100915	316341	180920
25	Loans from stockholders	1290005	-	86538	242491	241346	272631	380806	*9094	*31084	*8410	-	17605	-
26	Mort, notes, bonds, 1 yr or more	3485153	-	172023	300641	278451	332361	793254	208222	218324	214396	176823	306809	483848
27	Other liabilities	518396	-	*9330	25719	8274	31871	87945	*16765	15911	*34698	58899	73733	155250
28	Net worth	6677687	-	-34442	432631	696668	722266	1257032	194294	299285	277131	268119	731781	1832921
29	Capital stock	1326340	-	107897	133479	137083	161171	139102	28466	12826	17628	7224	87183	494282
30	Paid-in or capital surplus	2773208	-	65430	96096	56753	101341	378196	*33128	143083	130156	38336	246068	1484620
31	Retained earnings, appropriated	*18862	-	-	-	*18268	-	*594	-	-	-	-	-	-
32	Retained earnings, unappropriate	2240333	-	-56776	121514	445285	569116	561354	*55002	*112886	112109	125216	315676	-121049
33	Retained earnings (S Corp)	828015	-	-103248	113112	167480	32128	271956	*89115	43489	*19998	104193	89792	-
34	Less: Cost of treasury stock	509072	-	*47745	*31571	128200	141490	94170	*11418	*12998	*2760	6849	6938	24931
35	Total receipts	47138210	512963	2667681	4695269	5683810	6415541	12313500	1821928	1871271	1896081	2406652	3584681	3268832
36	Business receipts	46436278	480462	2655116	4678244	5648833	6305759	12116588	1790606	1824101	1852701	2364901	3517844	3201122
37	Interest	113375	*253	*1357	1982	9953	12698	14523	*1587	*2229	*1482	6484	27871	32956
38	Interest on govt. obligations, State and local	4336	-	-	*4	*503	*14	*168	*402	*58	*88	187	925	1986
39	Rents	31914	-	*294	-	*3095	*2233	6853	*169	*454	*1582	2264	6284	8687
40	Royalties	*3354	-	-	-	-	-	-	-	-	*1248	-	2099	6
41	Net S-T cap gain less net LT loss	*331	-	-	-	-	*79	*5	-	-	-	43	205	-
42	Net L-T cap gain less net ST loss	12506	-	*635	*399	*1140	*2173	*3998	-	*2196	-	119	1526	318
43	Net gain, noncapital assets	66730	*2703	*5594	*3175	2367	21359	11787	*106	1687	9535	4747	2828	841
44	Dividends, domestic corporations	2176	-	-	-	*317	*140	*1485	*71	*89	*43	10	20	-0
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Other receipts	467211	*29545	4685	11464	17601	71086	158092	28986	40456	29402	27897	25079	22917
47	Total deductions	46592618	497131	2686881	4642379	5686355	6361173	12273405	1800593	1825486	1851876	2328951	3523441	3114947
48	Cost of sales and operations	32540622	414888	1804023	3017586	3738528	4496779	9194616	1442663	1320089	1270288	1627810	2385355	1827998
49	Compensation of officers	1262495	*9347	135589	239272	241767	214533	305994	24555	25266	20003	15880	19229	11060
50	Repairs	249105	*452	13440	21977	27765	34212	56022	7027	8438	9462	13394	28096	28819
51	Bad debts	124370	*3755	29574	5209	20176	10322	31382	3082	3225	3867	4201	4795	4782
52	Rent paid on business property	1211995	*6160	98634	173370	182376	144032	227459	16899	25947	46477	61943	130647	98052
53	Taxes paid	949137	4826	64053	137338	137359	128527	190214	21927	32331	35499	40452	66458	90153
54	Interest paid	599441	*7677	29134	42493	60481	77059	171776	17654	24424	25136	27409	47817	68381
55	Contributions or gifts	6333	*20	*403	614	770	909	1105	*114	*138	*185	364	1021	691
56	Amortization	53660	*630	*1675	2351	5552	2444	14123	*65	*1344	*2136	2913	5155	15271
57	Depreciation	771013	*3242	26306	58948	80725	72058	174054	16308	59767	68594	46490	93997	70524
58	Depletion	20	-	-	-	-	-	-	-	-	-	-	20	-
59	Advertising	605162	*3734	32867	69905	66666	90287	155202	15469	21520	24651	42455	34287	48119
60	Pension, prof sh, stock, annuity	143360	*173	*21	*3009	8164	*11895	17790	*2274	*3977	*1941	10237	7325	76555
61	Employee benefit programs	339053	*631	11327	29398	31567	22896	71943	*7601	19916	20219	28241	39487	55827
62	Net loss, noncapital assets	10131	*1140	*28	*172	-	*622	2773	*8	*113	*1587	1144	2175	370
63	Other deductions	7726721	40458	439808	840736	1084459	1054597	1658952	224947	278990	321830	406019	657578	718346
64	Total receipts less total deducts	545592	15832	-19201	52890	-2545	54368	40095	21335	45785	44206	77702	61240	153886
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income (less deficit), total	541256	15832	-19201	52885	-3049	54354	39927	20932	45727	44118	77515	60315	151900
67	Net income, total	1072079	*24902	35631	103583	109743	118382	210120	*24836	56278	54349	84547	71894	177814
68	Deficit, total	530823	*9070	54832	50698	112791	64028	170192	*3904	*10551	*10232	7033	11579	25914
69	Net income (less def), Form 1120-A	12546	-	*8225	*4321	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	168533	*13747	-20426	18229	-7968	10840	32069	*14944	39633	*13437	37162	16866	-
72	Statutory special deductions, total	98082	*9364	*15244	*15472	13167	29323	13444	*50	*619	*392	891	116	-0
73	Net operating loss deduction	96424	*9364	*15244	*15472	*12945	29224	12273	-	*553	*361	884	103	-
74	Dividends received deduction	1658	-	-	-	*222	*98	*1171	*50	*66	*30	7	14	-0
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	597161	*1028	*13704	38424	54955	57565	96722	*7355	*8005	*40055	46503	55032	177814
77	Income tax before credits, total	170556	*350	*2056	6395	8973	10653	25942	*2389	*2600	*13774	16408	18829	62188
78	Regular tax	169151	*350	*2056	6395	8633	10637	25913	*2366	*2597	*13635	15864	18750	61956
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	545	-	-	-	-	-	*28	*22	*3	*123	346	22	-
82	Environmental tax	367	-	-	-	-	16	-	-	-	*16	47	57	232
83	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	U.S. Possessions tax credit	642	-	-	-	-	-	66	-	-	575	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	1440	-	-	-	-	-	*351	-	*361	*2	21	2	702
88	Prior year minumum tax credit	*1270	-	-	-	-	-	*877	-	*26	*37	330	-	-
89	Income tax after credits, total	167204	*350	*2056	6395	8973	10653	24647	*2389	*2213	*13160	16058	18827	61485

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	43275	1524	19891	12898	4640	2546	1376	178	110	30	29	29	23
2 Total assets	53414381	-	785362	2067046	1605943	1758555	2739907	1197533	1728936	1059401	1926669	4319099	34225930
3 Cash	2786843	-	114649	244110	180742	210680	335200	107839	142855	80561	107718	328079	934411
4 Notes and accounts receivable	6190010	-	59665	159127	180475	195607	195302	152615	150604	77482	207110	496644	4315378
5 Less: Allowance for bad debts	207565	-	*-0	*135	*606	*3669	*4234	*4093	9308	*2503	7121	54332	121564
6 Inventories	17253497	-	448748	1227726	825680	891126	1389529	653815	853650	372970	743739	1419585	8426930
7 Investments in govt. obligations, Total	68703	-	*299	*26148	-	-	*5580	-	*4593	*4548	472	24752	2312
8 Tax-exempt securities	*59631	-	-	-	*15790	*16136	*1867	-	*6084	*14011	4046	1696	-
9 Other current assets	2931854	-	16669	71117	56523	86088	154705	71169	74012	134405	80058	214591	1972516
10 Loans to stockholders	708106	-	*7319	23955	45903	*10284	13795	*10418	*10823	*1093	2040	1763	580712
11 Mortgage and real estate loans	63832	-	-	*7700	*2933	*11900	*9420	-	*3570	*5723	4035	13000	5550
12 Other investments	8044118	-	*5856	41714	52802	98738	91627	17839	36730	79157	90644	334951	7194060
13 Depreciable assets	21797827	-	320732	518570	517076	467031	961976	379835	852269	455483	879163	1958794	14486898
14 Less: Accumulated depreciation	9654543	-	214690	323227	329663	307474	528699	224651	448646	220116	380605	816686	5860086
15 Depletable assets	*30817	-	-	*30817	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*23984	-	-	*23984	-	-	-	-	-	-	-	-	-
17 Land	645215	-	*5888	*11826	*11375	*15816	34081	*11955	*16494	*7301	43289	78418	408771
18 Intangible assets (Amortizable)	2366186	-	2278	60732	54599	*40788	29749	*11694	24540	*7249	115920	235740	1782896
19 Less: Accumulated amortization	514458	-	*749	26596	27756	*21293	15555	*4702	12312	*3802	39891	42260	319542
20 Other assets	868293	-	18696	17447	20068	46796	65563	13801	22980	45839	76051	124363	416688
21 Total liabilities	53414381	-	785362	2067046	1605943	1758555	2739907	1197533	1728936	1059401	1926669	4319099	34225930
22 Accounts payable	8686996	-	178240	398173	322127	394596	720741	234756	341441	221202	251029	558589	5066102
23 Mort, notes, and bonds under 1 yr	4370239	-	60782	168934	85326	169799	270401	222028	177116	108738	130011	118983	2858121
24 Other current liabilities	5802306	-	119521	153733	84194	166035	195852	84860	182599	156814	274673	445610	3938414
25 Loans from stockholders	2240657	-	533482	448590	267640	185288	266044	*12149	*50144	*26283	38489	93367	319182
26 Mort, notes, bonds, 1 yr or more	7711114	-	72567	252083	204919	108412	250699	141370	294683	186796	492326	753499	4953760
27 Other liabilities	2193607	-	*35018	28371	*5097	36560	84271	*31909	38045	55794	79925	255023	1543596
28 Net worth	22409461	-	-214247	617162	636641	697864	951900	470462	644909	303774	660215	2094027	15546755
29 Capital stock	4173922	-	192983	246581	188499	132320	318992	54662	33840	18402	176607	378940	2432094
30 Paid-in or capital surplus	8540952	-	136847	242137	65561	308083	241733	165332	301921	202378	365843	1016352	5494766
31 Retained earnings, appropriated	*126568	-	-	*8239	-	*10304	*7332	-	-	-	-	-	100694
32 Retained earnings, unappropriate	10045943	-	-207763	212090	324237	430662	254660	71572	170692	-15509	1704	620772	8182826
33 Retained earnings (S Corp)	483460	-	-329728	-73613	107380	-160237	196620	*189067	191809	*115436	131990	114737	-
34 Less: Cost of treasury stock	961384	-	*6585	*18273	*49036	*23267	67437	*10170	*53354	*16934	15929	36773	663626
35 Total receipts	103278124	522539	2994287	5789049	3393652	3982705	6210371	2777935	4823162	2402967	4227328	8376872	57777256
36 Business receipts	100174447	497258	2964109	5666971	3352348	3932283	6157830	2764863	4742851	2340329	4166135	8131247	55458224
37 Interest	667340	*2928	916	4782	6213	8807	11170	6450	11485	5373	11015	58715	539486
38 Interest on govt. obligations, State and local	25282	-	-	-	*1602	*1109	*378	-	*130	*3375	615	8167	9906
39 Rents	245084	*223	*163	*48	-	*490	*2274	*1437	*3939	*3349	8975	17357	206829
40 Royalties	519455	3006	-	-	-	*15	-	-	-	*1498	7956	27577	479403
41 Net S-T cap gain less net LT loss	*2395	-	-	-	*103	-	*3	-	-	-	1	1672	616
42 Net L-T cap gain less net ST loss	213520	*14791	*691	*36	*13674	*5178	*437	-	*6219	*49	989	11792	159664
43 Net gain, noncapital assets	13374	*1888	-	*1195	*326	*258	*14	*314	*897	*7	473	552	7449
44 Dividends, domestic corporations	67998	-	-	*495	*1193	*354	1958	-	*304	*28	74	5702	57889
45 Dividends, foreign corporations	*34871	-	-	-	-	-	*86	-	-	-	-	3	34781
46 Other receipts	1314359	2444	28409	115523	18194	34211	36221	4871	57336	48959	31094	114088	823010
47 Total deductions	101207483	536922	3049091	5729283	3361447	4002077	6270622	2746554	4806791	2369878	4164458	8101011	56069349
48 Cost of sales and operations	61025616	326955	1784805	3422023	2065669	2448798	3782090	1785919	2773058	1441451	2607035	4885199	33702615
49 Compensation of officers	1524157	*12990	177691	289030	179727	182412	228279	58715	100193	27828	35197	57737	174358
50 Repairs	513822	5842	9518	26947	10188	21994	28684	14444	31869	11349	25683	56057	271247
51 Bad debts	418516	*5741	*5955	11173	3342	4588	18232	4143	15555	18293	9386	45960	276148
52 Rent paid on business property	7049785	24774	323747	522043	211043	214815	429177	157450	360049	154062	260717	426542	3965364
53 Taxes paid	2297953	12636	69871	134614	111316	91639	144245	64919	102077	45642	87825	217217	1215952
54 Interest paid	1144275	*5069	18700	34030	32957	33703	51705	26329	35591	13687	48148	90819	753537
55 Contributions or gifts	41820	*727	*51	*387	356	1982	1528	*616	1800	*997	1431	7920	24025
56 Amortization	188749	*2528	781	6818	4253	3044	8092	*2359	3978	2343	10136	17897	126521
57 Depreciation	1958994	6870	21318	42451	30027	31169	62824	24888	64290	31530	70952	142828	1429847
58 Depletion	*1537	-	-	*65	-	-	-	*2	-	-	-0	1470	1
59 Advertising	2033706	9748	50441	111839	66449	88974	145358	83220	139764	75009	101537	213394	947973
60 Pension, prof sh, stock, annuity	261415	*1493	*6497	*20384	*3856	16939	12450	*3500	10498	5015	8045	27589	145149
61 Employee benefit programs	742904	*4037	10129	16542	11645	11209	28956	15476	27846	19034	39744	61061	497225
62 Net loss, noncapital assets	179123	*562	*3801	*13906	*1799	*1629	35900	*5608	17864	5946	19122	12981	60005
63 Other deductions	21825111	116950	565787	1077029	628820	849181	1293102	498968	1122358	517692	839500	1836342	12479382
64 Total receipts less total deducts	2070640	-14383	-54803	59766	32205	-19372	-60252	31381	16371	33089	62870	275861	1707906
65 Const taxable inc frm rel frn corps	29019	-	-	-	-	-	-	-	-	-	56	1164	27799
66 Net income (less deficit), total	2074378	-14383	-54803	59766	30604	-20480	-60630	31381	16241	29715	62311	268858	1725800
67 Net income, total	3550854	*23599	93322	243948	103192	93643	116169	95643	103048	88224	149081	322645	2118339
68 Deficit, total	1476476	37982	148125	184182	72589	114124	176798	*64261	86807	*58510	86770	53788	392539
69 Net income (less def), Form 1120-A	-12668	-	*-13825	*1156	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*332	*332	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	83815	-	-39309	16091	21799	-52936	6723	*42727	24815	*22460	34442	7004	-
72 Statutory special deductions, total	142092	*7335	8918	*5957	*4064	*5495	3396	*7995	*2183	*5026	18957	10162	62605
73 Net operating loss deduction	88924	*7335	8918	*5561	*3229	*5247	*2720	*7995	*1970	*5006	18905	5642	16396
74 Dividends received deduction	53168	-	-	*396	*835	*248	675	-	*213	*20	52	4520	46209
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2964140	16264	46812	138946	59553	49918	52339	*35071	45215	*59685	95683	308529	2056125
77 Income tax before credits, total	993021	5617	7022	26173	16253	10773	14340	*12050	15631	*20567	33142	107841	723612
78 Regular tax	987202	5592	7022	26173	16253	10773	14340	*11924	15340	*20488	32719	107315	719263
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2361	-	-	-	-	-	-	*126	*291	*23	310	150	1461
82 Environmental tax	3458	25	-	-	-	-	-	*-0	-	*56	112	376	2888
83 Foreign tax credit	12707	6	-	-	-	-	-	-	-	*16	65	326	12294
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	10600	-	-	-	-	-	*14	-	-	*153	222	525	9686
88 Prior year minumum tax credit	*1593	548	-	-	-	-	*109	-	-	*143	57	306	431
89 Income tax after credits, total	968121	5062	7022	26173	16253	10773	14217	*12050	15631	*20254	32798	106685	701201

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	42507	2749	16932	8480	7046	3890	3052	198	73	39	21	16	10
2 Total assets	29846786	-	656262	1310550	2495563	2775879	6122898	1387911	1107161	1361614	1424453	2482262	8722232
3 Cash	2477085	-	110127	150358	315230	336255	581314	145382	88415	93362	72843	150528	433270
4 Notes and accounts receivable	6254984	-	107602	205444	372147	750655	1487095	276667	270990	404198	349925	596850	1433411
5 Less: Allowance for bad debts	171254	-	*1708	*220	*5523	6327	38289	*6470	8206	*6975	12565	35367	49604
6 Inventories	11486445	-	268273	611609	1174039	1138622	2429474	624307	400760	406762	526733	594392	3311475
7 Investments in govt. obligations, Total	*55088	-	-	-	*9563	*7453	*24102	-	-	-	6368	7601	-
8 Tax-exempt securities	87800	-	*3	-	*11316	*4486	*3680	-	*4531	-	55182	8603	-
9 Other current assets	1008172	-	12270	20327	75762	35277	311530	42559	60770	44914	43199	65626	295936
10 Loans to stockholders	242923	-	21190	21764	45964	50594	77548	*12144	*1556	*8186	2596	1380	-
11 Mortgage and real estate loans	57731	-	*1	-	*5847	*13992	*8556	-	*846	*19095	3625	5768	-
12 Other investments	1773712	-	*23121	*21447	75149	92907	221397	36538	79272	16427	74082	261025	872348
13 Depreciable assets	10364000	-	256395	754713	761754	682238	1892665	482054	330667	524551	451445	878679	3348838
14 Less: Accumulated depreciation	5181061	-	161195	534327	427479	414452	1030171	253585	169872	225047	209886	379948	1375099
15 Depletable assets	*13479	-	*13479	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*7468	-	*7468	-	-	-	-	-	-	-	-	-	-
17 Land	450517	-	*283	*5622	49793	38996	70169	*23562	18871	24134	34284	46597	138207
18 Intangible assets (Amortizable)	692810	-	13657	17277	17639	36290	31173	*2505	25454	78675	15988	125108	329045
19 Less: Accumulated amortization	160642	-	11388	8830	9911	12687	5141	*734	*9195	49606	7721	20393	25036
20 Other assets	402466	-	11621	45366	24272	21581	57797	2983	12302	22938	18353	175814	9439
21 Total liabilities	29846786	-	656262	1310550	2495563	2775879	6122898	1387911	1107161	1361614	1424453	2482262	8722232
22 Accounts payable	5495391	-	159402	337788	529048	511918	1363810	352529	193554	333414	335074	259477	1119379
23 Mort, notes, and bonds under 1 yr	2417139	-	78723	83633	143982	149881	555794	95661	98473	192680	194761	114874	708678
24 Other current liabilities	3092734	-	43180	104199	175567	173966	704904	174752	130478	181000	141821	337978	924890
25 Loans from stockholders	1162174	-	207408	164924	210662	187895	308671	50175	*12268	*1980	4281	13908	-
26 Mort, notes, bonds, 1 yr or more	4414851	-	168430	201225	365196	270277	731733	187087	135409	221126	184862	642477	1307032
27 Other liabilities	1446748	-	17655	12155	53454	75085	63030	*9440	31980	*65525	45798	120126	952501
28 Net worth	11817749	-	-18537	406626	1017656	1406857	2394956	518268	505000	365888	517857	993423	3709754
29 Capital stock	1917382	-	173602	118765	197058	222471	210905	6862	20052	28125	58274	140178	741090
30 Paid-in or capital surplus	3120584	-	49482	192434	136979	127182	566207	119031	69263	326763	127107	386699	1019438
31 Retained earnings, appropriated	66889	-	-	*4591	*50339	*1905	*5262	-	-	-	3103	1689	-
32 Retained earnings, unappropriate	5755258	-	-198104	183154	517889	726971	1412009	139897	200945	-53313	212596	302025	2311189
33 Retained earnings (S Corp)	2198344	-	-17216	3305	192249	363460	350701	260364	257077	128663	137574	171062	351107
34 Less: Cost of treasury stock	1240709	-	*26300	*95622	76858	35133	150126	*7885	*42336	*64349	20797	8232	713070
35 Total receipts	66505274	862999	2949333	5197576	7014783	6505606	15038508	3670770	2784383	2649150	2719758	3809570	13302839
36 Business receipts	64860437	843207	2911364	5177678	6916119	6420466	14789188	3581414	2665520	2546305	2563983	3567828	12877364
37 Interest	414841	*12732	*688	4366	9196	16735	48679	5279	10704	*6329	29049	70738	200347
38 Interest on govt. obligations, State and local	8998	-	-	-	*680	*1200	*1047	-	*1862	*6	2484	1138	580
39 Rents	49825	1314	-	*2833	*5587	*2669	10373	-	*3545	*733	2476	5065	15227
40 Royalties	*17028	-	-	-	-	-	*1538	*421	*2	-	-	15067	-0
41 Net S-T cap gain less net LT loss	928	-	-	-	-	*92	*438	-	*367	-	7	-	24
42 Net L-T cap gain less net ST loss	98548	*12	*322	*734	*1357	*579	2253	*184	*9452	*3966	22631	54982	2076
43 Net gain, noncapital assets	49519	*748	*410	*366	*1337	*1441	13822	*1115	*3009	*9707	2028	15132	403
44 Dividends, domestic corporations	5558	-	-	*377	*565	*52	*1415	-	*445	*-0	1309	1386	8
45 Dividends, foreign corporations	87364	-	-	-	-	-	-	-	-	-	-	-	87364
46 Other receipts	912228	*4986	36549	11221	79940	62371	169757	82357	89476	82104	95790	78233	119444
47 Total deductions	65446893	888430	2973178	5132289	6978030	6387852	14883269	3559359	2651621	2669334	2611548	3617295	13094688
48 Cost of sales and operations	41569354	571567	1825578	3235361	4452137	4147280	9517467	2219591	1719224	1621302	1753108	2245366	8261373
49 Compensation of officers	1801782	*9103	172905	298818	348962	221969	497367	70998	43942	38200	21811	42526	35183
50 Repairs	362358	5814	9938	29310	31886	36215	70651	20898	12471	21453	16894	18831	87998
51 Bad debts	383971	*1982	*1467	20003	12027	41487	60283	6066	24586	15054	12314	34469	154233
52 Rent paid on business property	2469364	51219	155389	242996	325998	184609	574415	147480	69236	97889	82533	80623	456978
53 Taxes paid	1380394	24703	70493	102955	158526	143821	296462	68330	58770	61687	52989	75511	266144
54 Interest paid	714388	6923	24626	35992	48710	48932	142360	30233	21515	37879	36719	67813	212686
55 Contributions or gifts	20122	225	*246	1202	951	1738	3178	*605	*407	*84	1800	1821	7866
56 Amortization	50971	*454	956	1248	2049	4511	2219	1032	4509	7036	444	9824	16691
57 Depreciation	911079	12813	24413	79799	60662	58479	204625	49149	38132	70397	26539	75788	210282
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	2691573	*25281	42541	174546	197133	258602	602763	154084	126822	114102	110173	181318	704207
60 Pension, prof sh, stock, annuity	165026	719	*1204	*9403	17697	13963	43753	*6309	4850	3991	4236	13117	45785
61 Employee benefit programs	392761	*4401	*7826	15746	39697	37507	90613	16130	18326	22066	14431	24542	101475
62 Net loss, noncapital assets	58297	*962	*2944	*1084	*1166	*718	24758	*267	*516	*6836	375	4092	14579
63 Other deductions	12475453	172264	632652	883827	1280428	1188020	2752354	768188	508317	551360	477181	741654	2519208
64 Total receipts less total deducts	1058381	-25431	-23845	65287	36753	117754	155240	111411	132762	-20184	108210	192275	208151
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1049383	-25431	-23845	65287	36073	116554	154193	111411	130899	-20190	105725	191137	207571
67 Net income, total	1866347	*20266	103341	111930	136969	182314	335302	143927	139005	81214	110004	197622	304455
68 Deficit, total	816964	45697	127186	46643	100896	65760	181109	*32516	*8105	*101404	4278	6485	96884
69 Net income (less def), Form 1120-A	*58	-	*-536	*1342	*-748	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	517146	*-35717	45965	42937	22511	75923	54328	96340	88092	8410	41429	46583	30344
72 Statutory special deductions, total	196674	*2469	*11586	16619	13787	9161	15922	-	*1250	*18501	944	19065	87370
73 Net operating loss deduction	105594	*2469	*11586	16355	13391	9124	14931	-	*939	*18501	28	18270	-
74 Dividends received deduction	91080	-	-	*264	*396	*37	*990	-	*311	*-0	916	795	87370
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	887431	13633	9858	33003	61457	78883	190667	*47586	48204	*11467	67631	131974	193067
77 Income tax before credits, total	266987	*4645	1479	4962	11132	15196	55033	*15962	16433	*4675	23286	46101	68084
78 Regular tax	264704	4635	1479	4962	11132	15196	55033	*15876	16335	*3899	23166	45605	67387
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1677	*1	-	-	-	-	-	*86	*21	*757	50	333	430
82 Environmental tax	547	9	-	-	-	-	-	-	*23	*19	70	160	267
83 Foreign tax credit	*693	-	-	-	-	-	-	-	-	*513	5	175	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3262	-	-	*5	-	*1	*260	-	-	*221	-	425	2350
88 Prior year minumum tax credit	*1149	-	-	-	-	-	*34	*560	-	*397	158	-	-
89 Income tax after credits, total	261883	*4645	1479	4956	11132	15195	54739	*15403	16433	*3543	23124	45501	65734

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Eating and drinking places

MAJOR GROUP 42
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	183973	12897	108409	33402	15708	7934	4800	443	207	68	40	33	31
2 Total assets	83181493	-	4170718	5262807	5461420	5383060	8698513	3041075	3173950	2228878	2799120	5101459	37860494
3 Cash	5954747	-	780622	760514	686783	578630	865164	366287	241426	124221	196661	377801	976639
4 Notes and accounts receivable	4153305	-	127629	186131	305068	221435	309894	129470	134273	191933	154038	431041	1962392
5 Less: Allowance for bad debts	169829	-	*1621	*114	*78	*811	*1928	*825	*3212	*5710	6142	6984	142404
6 Inventories	2701096	-	379720	334732	241182	219271	268992	82415	107841	51516	74999	168074	772353
7 Investments in govt. obligations, Total	93183	-	*1804	*480	*1167	*7802	*27152	*2613	*15306	1389	-	26708	8760
8 Tax-exempt securities	*29042	-	*15530	-	-	-	*2703	*4573	-	-	-	6236	-
9 Other current assets	2331055	-	160167	188396	217603	199897	261327	185169	114663	61574	101796	251584	588879
10 Loans to stockholders	1608533	-	130118	274223	238616	135274	273760	13972	79453	*39301	4065	40164	379587
11 Mortgage and real estate loans	407783	-	*37976	*38648	*33294	*45117	139884	*9635	*3376	*27106	6873	941	64934
12 Other investments	8877898	-	29679	104613	282567	370402	460607	216463	255690	247229	139688	243727	6527233
13 Depreciable assets	66610966	-	5455421	5747630	5742155	5592558	8756203	3080596	2956098	1814806	2276186	3716876	21472436
14 Less: Accumulated depreciation	30921841	-	3548826	3170697	3204405	2883998	4366937	1440477	1448369	787406	843734	1299053	7927938
15 Depletable assets	150415	-	*39734	*25222	-	*1128	*12965	-	*15418	*55948	-	-	-
16 Less: Accumulated depletion	68011	-	*22823	*10852	-	*178	-	-	*7047	*27112	-	-	-
17 Land	7089372	-	62877	80431	220241	393234	659024	312805	331356	151276	230121	354427	4293581
18 Intangible assets (Amortizable)	7991644	-	432963	547672	603674	460937	1045332	200428	278948	256158	414202	657971	3093361
19 Less: Accumulated amortization	2607159	-	213205	275580	243450	177239	379903	81936	109038	72710	97796	122951	833353
20 Other assets	8949294	-	302953	431356	337003	219599	364274	-40113	207768	99362	148162	254897	6624033
21 Total liabilities	83181493	-	4170718	5262807	5461420	5383060	8698513	3041075	3173950	2228878	2799120	5101459	37860494
22 Accounts payable	6258377	-	550594	551333	602632	489068	874694	238002	236066	236890	236665	412370	1830065
23 Mort, notes, and bonds under 1 yr	4811884	-	379480	358635	343491	463653	721014	212739	378462	321645	160548	298843	1173374
24 Other current liabilities	7622201	-	459168	433148	696912	551373	701175	276951	314035	182559	251205	442095	3313578
25 Loans from stockholders	8114717	-	2714746	1775508	1259040	1001332	871027	190569	34510	*86308	8455	53980	119242
26 Mort, notes, bonds, 1 yr or more	28030473	-	1167736	1526513	1727010	1954692	3466671	1115672	1121931	677370	866962	1282133	13123782
27 Other liabilities	9562820	-	70152	192977	141495	94899	287418	61936	125967	83581	111470	253925	8139001
28 Net worth	18781021	-	-1171158	424694	690840	828043	1776513	945207	962980	640524	1163814	2358112	10161452
29 Capital stock	7202103	-	1134122	966352	551253	429652	744160	162767	231711	245161	242110	187993	2306822
30 Paid-in or capital surplus	12530982	-	652053	794575	626292	517737	827287	372455	325557	569035	629975	1395933	5820084
31 Retained earnings, appropriated	63193	-	*2	-	*10057	*34217	-	-	-	-	-	6203	12714
32 Retained earnings, unappropriate	2988134	-	-1390170	-484711	-274652	180947	-195889	132358	89752	-228274	277667	849290	4031815
33 Retained earnings ($ Corp)	-900822	-	-1416263	-745923	-111175	-127121	602096	316955	366068	*71936	48776	-	93828
34 Less: Cost of treasury stock	3102570	-	150902	105600	110936	207390	201141	*39328	50108	17334	34714	81307	2103811
35 Total receipts	160368835	1783146	23863454	18614801	15200369	12330122	19598226	5795106	6630179	3560392	4296034	6388621	42308385
36 Business receipts	154244755	1633486	23525218	18410833	15021242	12127470	19323137	5707278	6503193	3440191	4160166	6024969	38367574
37 Interest	1100340	8936	5465	15786	15601	16503	23381	5541	13573	10377	14797	37286	933092
38 Interest on govt. obligations, State and local	13912	*915	-	-	-	*1204	*447	*767	*78	*1183	2779	4229	2309
39 Rents	503982	6126	*6645	*9435	*31340	16659	14255	*3580	8873	9459	31585	31595	334429
40 Royalties	989441	*27	*227	-	*3189	*1437	*7933	*1146	*26269	*45935	29465	86960	786854
41 Net S-T cap gain less net LT loss	11530	-	*1276	*216	*5465	*6	*60	*88	*343	*308	12	729	3028
42 Net L-T cap gain less net ST loss	251221	*39205	*27725	*23478	13677	19305	15181	*6611	*11367	*2002	13112	9503	70055
43 Net gain, noncapital assets	346029	60190	47458	*17845	*35029	18930	13407	4508	8216	1533	5259	4908	128747
44 Dividends, domestic corporations	13075	-	*30	*249	*485	*550	*1355	*348	*896	*464	641	1338	6719
45 Dividends, foreign corporations	113090	-	-	-	-	-	*2	-	-	-	-	2914	110174
46 Other receipts	2781461	34262	249410	136959	74342	128058	199069	65239	57370	48940	38218	184190	1565406
47 Total deductions	157423178	1825450	23957564	18628169	15175643	12244284	19274957	5658804	6523707	3506160	4197815	6039486	40391139
48 Cost of sales and operations	64459462	731278	10283412	7807859	6121319	5100672	7741184	2477416	2550334	1704451	1770664	2411035	15759839
49 Compensation of officers	4186205	38434	1118754	741487	567054	499342	513981	130575	109691	62631	43948	66971	293338
50 Repairs	2485254	34036	378726	344180	265700	204203	318899	106591	93220	49436	68829	99918	521516
51 Bad debts	258500	*11329	44802	7383	30533	5580	11866	2919	9174	12297	4249	6519	111848
52 Rent paid on business property	9622082	110510	2025478	1268627	959120	659928	1274649	305683	295004	153990	183807	330060	2055227
53 Taxes paid	6707367	92584	1212411	862706	700035	536464	779937	199137	250684	135175	176741	253531	1507962
54 Interest paid	3779057	36004	157345	190357	205654	210932	376530	115443	119275	85661	86646	114346	2080865
55 Contributions or gifts	38024	*1058	1998	1964	1597	1706	2312	*994	651	1041	2085	5169	17448
56 Amortization	634262	7531	44004	41063	57215	42382	86667	17271	23505	16716	33416	36813	227677
57 Depreciation	4699518	44782	432694	455512	386230	335890	610799	190201	186298	108419	143150	282736	1522806
58 Depletion	*866	-	-	*705	*-0	-	-	-	*149	-	-	-0	11
59 Advertising	4399701	33382	422044	449478	409997	364937	715117	243744	223482	82952	102288	165237	1187044
60 Pension, prof sh, stock, annuity	275422	1153	*6537	*6359	*13414	12978	27805	*8916	6115	2915	4599	11681	172949
61 Employee benefit programs	1679498	12438	66942	114702	105184	100302	190608	58925	61685	66942	105073	71783	724912
62 Net loss, noncapital assets	222160	*9285	*44662	12517	*23243	10267	36205	2221	9004	2090	6042	11510	55116
63 Other deductions	53975801	661645	7717755	6323270	5329348	4158702	6588398	1798768	2585437	1021443	1466279	2172176	14152579
64 Total receipts less total deducts	2945657	-42304	-94110	-13367	24726	85837	323269	136302	106472	54232	98219	349135	1917246
65 Const taxable inc frm rel frn corps	231501	-	-	-	-	-	-	-	-	-	-	2580	228922
66 Net income (less deficit), total	3163246	-43219	-94110	-13367	24726	84633	322821	135535	106393	53049	95440	347486	2143859
67 Net income, total	6152557	81884	791008	487901	400433	355593	637626	196745	171836	97460	140899	397589	2393583
68 Deficit, total	2989311	125103	885118	501269	375708	270959	314804	61209	65442	44412	45459	50103	249725
69 Net income (less def), Form 1120-A	6179	*-684	10646	-7333	*3551	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1047	*-1047	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	627547	-60534	60662	14803	54371	31074	266578	116709	88030	*9331	20392	-	26130
72 Statutory special deductions, total	497536	*28169	88033	75113	31982	41416	78828	9059	32740	13381	12867	25067	60882
73 Net operating loss deduction	488530	*28169	88009	74980	31643	41008	77880	8815	32062	*13052	12392	24123	56397
74 Dividends received deduction	9006	-	*24	*133	*339	*407	*948	*244	*678	*329	475	944	4484
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3436970	24371	105839	90207	89284	74956	112596	*34471	49910	68415	107818	372526	2306577
77 Income tax before credits, total	1135838	4367	17078	13920	15994	14915	32899	12565	18658	24600	38109	129784	812948
78 Regular tax	1121222	4202	16764	13919	15778	14750	32139	*11622	16838	23252	36695	128895	806368
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-0	-	-	-
81 Alternative minumum tax	10626	154	*199	-	*217	*165	*657	*943	1801	*1298	1298	378	3516
82 Environmental tax	3725	11	-	-	-	-	-	-	*19	50	116	512	3017
83 Foreign tax credit	241392	26	-	-	-	-	-	-	-	*71	2642	4349	234304
84 U.S. Possessions tax credit	1604	65	-	-	-	-	143	58	-	530	808	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	73415	2	*486	*591	*515	*456	*780	*1432	1276	*3253	2030	6477	56117
88 Prior year minumum tax credit	3542	-	-	-	*65	-	*272	*242	*202	*173	1551	1032	6
89 Income tax after credits, total	815883	4274	16592	13328	15414	14459	31704	10834	17180	20574	31078	117925	522520

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
		Size of Total Assets												
1	Number of returns	236830	12301	116549	52197	30078	13851	10187	841	459	177	81	60	51
2	Total assets	124340833	-	4519400	8329820	10513191	9618905	19009557	5790562	6943373	6139554	5664805	9619439	38192227
3	Cash	10555976	-	760614	1016160	1281459	1430258	1962839	528074	604300	349168	469287	569142	1584676
4	Notes and accounts receivable	19349332	-	546775	961317	1347348	1452290	3783347	1527077	1359945	1144711	900680	1177037	5148807
5	Less: Allowance for bad debts	731122	-	*2491	4513	3820	11129	41968	32956	48420	63803	54101	70533	397387
6	Inventories	46955964	-	1958285	3778976	4528921	3629798	7385998	1758060	2591996	2395295	2265591	3417904	13245141
7	Investments in govt. obligations, Total	319113	-	*8398	*11226	*19184	70744	*46046	-	*11708	*27156	-	75622	49029
8	Tax-exempt securities	178875	-	*1376	-	-	*24955	77980	*3798	*1937	-	205	41935	26689
9	Other current assets	4401382	-	58875	224944	281527	356225	653919	256278	263099	250827	264855	639804	1151029
10	Loans to stockholders	1847856	-	108698	231043	240488	170707	231378	47553	50188	25166	10920	27766	703949
11	Mortgage and real estate loans	236975	-	*22810	*82655	*48629	*1810	29384	*13418	*10104	*5819	23	11050	11275
12	Other investments	6506512	-	17222	256523	374395	376784	590144	264494	360431	357231	255289	728540	2925459
13	Depreciable assets	46187868	-	2658774	3467031	4439857	4239099	8031385	2104131	2447904	2080063	2037679	3221350	11460595
14	Less: Accumulated depreciation	24351576	-	1843352	2271605	2865405	2683801	4656628	1016630	1217308	1053514	944829	1300225	4498279
15	Depletable assets	80370	-	*9938	*9817	*15094	*290	*870	*5	-	*237	-	42437	1682
16	Less: Accumulated depletion	*44293	-	*3237	*1540	*2415	-	-	*5	-	*34	-	37062	-
17	Land	2559008	-	*11368	69348	160546	147666	421322	115453	231831	127289	70077	237096	967011
18	Intangible assets (Amortizable)	7716712	-	224641	281789	505488	376227	594739	72782	242869	339380	232693	685580	4160525
19	Less: Accumulated amortization	2389974	-	128721	129115	212953	145335	341537	23002	87464	68141	77827	186938	988940
20	Other assets	4961855	-	109426	345765	354848	182321	240340	172032	120253	222705	234264	338934	2640968
21	Total liabilities	124340833	-	4519400	8329820	10513191	9618905	19009557	5790562	6943373	6139554	5664805	9619439	38192227
22	Accounts payable	25855869	-	853001	1529970	2146645	1728648	4468197	1513555	1823804	1364978	1179807	1754469	7492795
23	Mort, notes, and bonds under 1 yr	9856841	-	305316	660844	896803	660811	2213120	657679	899976	1103944	410826	593639	1453884
24	Other current liabilities	11965424	-	317984	555374	646259	690982	1400756	433599	775539	842260	558586	1023555	4720531
25	Loans from stockholders	9517789	-	2285007	1751231	1655277	1007053	1293092	187576	236600	289972	74413	27941	709628
26	Mort, notes, bonds, 1 yr or more	21238376	-	743588	1412042	1822419	1439575	2536352	879029	847098	931410	1015353	1783485	7828026
27	Other liabilities	5354135	-	72448	176803	179314	77692	305306	110218	353835	187597	140141	431320	3319462
28	Net worth	40552399	-	-57943	2243556	3166474	4014144	6792736	2008907	2006522	1419395	2285681	4005030	12667899
29	Capital stock	6961896	-	776920	908736	845195	592537	1065705	297238	353835	581943	244954	739598	555236
30	Paid-in or capital surplus	18486202	-	581978	800477	948468	317192	1241588	494697	1117554	1453323	1403466	2516537	7610921
31	Retained earnings, appropriated	110431	-	*5901	*5100	*7179	*8445	*76778	-	-	909	-	-	6119
32	Retained earnings, unappropriate	11469554	-	-386022	718338	1458166	2728844	2592505	194061	-12815	-1249256	213263	433029	4779441
33	Retained earnings (S Corp)	5753425	-	-936708	22717	203701	662208	2267913	1105333	685027	683025	467160	470936	122113
34	Less: Cost of treasury stock	2229108	-	100013	211813	296236	295082	451753	82422	137079	50549	43162	155069	405931
35	Total receipts	313402860	4773187	20759572	27467542	31175890	25094782	51725017	15645339	16562296	13541279	11878762	19052570	75726624
36	Business receipts	308070841	4660280	20481763	27144379	30833524	24800770	50945305	15471092	16298344	13304732	11636234	18591236	73903183
37	Interest	949158	6074	8379	51258	54167	41242	77188	30670	19118	23407	46804	115829	475022
38	Interest on govt. obligations, State and local	37920	15	*104	-	*3345	*1029	7962	*2638	*769	1268	2598	3215	14978
39	Rents	218317	*3638	*3542	11186	15280	14805	25564	7119	11002	14284	12357	18558	80982
40	Royalties	498201	539	*429	*331	*5082	*15592	*44218	*19275	*13564	*23590	21397	12307	341877
41	Net S-T cap gain less net LT loss	21750	-	*747	-	*987	*1494	*566	*842	*80	*1	6	428	16599
42	Net L-T cap gain less net ST loss	141830	*9971	*3515	29683	8749	30796	8127	*1552	2548	*6672	782	18066	21368
43	Net gain, noncapital assets	254046	26523	48380	15948	22370	17052	45943	4286	21594	9949	8204	4184	29612
44	Dividends, domestic corporations	23474	*510	*125	*1633	1240	4933	3286	*952	*743	*761	804	574	7911
45	Dividends, foreign corporations	1914	-	-	-	-	*9	*625	*78	-	*705	-	147	351
46	Other receipts	3185408	65638	212587	213124	231145	167061	566231	106836	194534	155909	149576	288025	834741
47	Total deductions	308790068	4950330	20953876	27138108	30970156	24704588	51020684	15437999	16280829	13392846	11605400	18523949	73811303
48	Cost of sales and operations	209418047	3338328	12256189	18110969	20852257	16470121	35440844	11342025	11429966	8542232	7623305	12296589	51715224
49	Compensation of officers	8270557	97192	1248157	1350921	1495736	1195299	1716036	365137	250733	169663	87668	98947	195068
50	Repairs	1512362	19374	95777	133780	151040	129338	237589	61037	67897	63397	61516	94253	397365
51	Bad debts	1166733	49436	38361	45812	49260	60758	110040	60258	63445	69882	64124	66855	488502
52	Rent paid on business property	10346155	241614	1210896	1095095	1146418	795378	1370002	282588	424862	410158	409323	622932	2336888
53	Taxes paid	5703483	77565	516419	616265	648801	526776	957011	220284	263617	238129	194554	334367	1109694
54	Interest paid	3250787	38829	122444	202838	282362	215011	433801	126547	145018	138810	144303	198370	1202454
55	Contributions or gifts	67387	*121	2527	5058	4590	5447	8999	1590	2948	2634	2440	6524	24508
56	Amortization	763456	12607	35732	27204	54474	40039	80811	31690	35161	27444	31280	45777	341237
57	Depreciation	4193231	64375	263673	291847	354904	332088	668604	180333	237830	202238	200424	266862	1130054
58	Depletion	*8097	-	-	*47	-	*730	-	-	-	*3	-	7317	-
59	Advertising	6129831	70159	377691	375775	446022	344004	726171	299157	437723	490669	341034	515715	1705711
60	Pension, prof sh, stock, annuity	712532	4193	55015	38658	61405	85013	140203	27513	23957	22749	24448	50333	179047
61	Employee benefit programs	1814447	21198	80054	117844	135250	136680	272764	74910	120018	111327	107348	121076	515979
62	Net loss, noncapital assets	303361	19281	*5542	*1875	6185	3865	58055	13328	15971	45057	38238	23979	71984
63	Other deductions	55129601	896060	4645400	4724120	5281454	4364040	8799754	2351603	2761682	2858454	2275396	3774054	12397587
64	Total receipts less total deducts	4612792	-177143	-194304	329434	205733	390195	704333	207339	281467	148434	273362	528621	1915321
65	Const taxable inc frm rel frn corps	54161	-	-	-	-	-	-	-	-	4420	-	15518	34223
66	Net income (less deficit), total	4629033	-177158	-194408	329434	202388	389166	696371	204702	280698	151586	270764	540924	1934567
67	Net income, total	8812766	151224	538135	861273	703296	634402	1197456	378334	555378	455348	415829	703815	2218277
68	Deficit, total	4183733	328382	732543	531839	500908	245236	501085	173632	274680	303762	145065	162891	283710
69	Net income (less def), Form 1120-A	-21262	*-7673	-22632	4767	*4276	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*489	*489	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1735458	-112046	-63454	252654	96935	114886	415933	178709	260631	227975	160793	164833	37609
72	Statutory special deductions, total	658599	25698	81272	83916	71438	44998	75355	39522	16512	11225	17598	34070	156996
73	Net operating loss deduction	639823	*25341	81183	82767	70562	41451	72609	*38801	*15968	*10213	17011	33541	150376
74	Dividends received deduction	17563	*357	*89	*1149	877	3546	2746	*721	*544	*1011	588	529	5407
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	4729525	32381	76271	234976	260345	341892	515325	121023	203518	175369	239181	503634	2025608
77	Income tax before credits, total	1491253	10031	11395	39732	44618	73329	150527	39514	70601	60004	82778	173458	735266
78	Regular tax	1453018	9722	11395	37886	44590	73180	147649	39332	69313	59660	81539	172123	706629
79	Personal holding company tax	*33	-	-	*33	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	31708	*184	-	*1813	*28	*148	1063	*177	*998	*208	757	536	25795
82	Environmental tax	4083	*11	-	-	-	-	*5	*5	68	122	245	623	3004
83	Foreign tax credit	14488	-	*10	-	-	*5	*6	-	*15	*344	117	5338	8653
84	U.S. Possessions tax credit	69	-	-	-	-	-	69	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*2	-	-	-	-	-	-	-	-	*1	-	-	1
87	General business credit	15497	*29	*81	*759	*717	*1060	1445	-	*34	*660	82	1069	9561
88	Prior year minumum tax credit	5444	175	-	-	*71	-	*327	*1038	*429	*449	217	1572	1165
89	Income tax after credits, total	1455753	9827	11304	38973	43830	72265	148680	38476	70122	58550	82363	165478	715885

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Drug stores and
proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	23439	1129	6137	9135	4065	2213	631	*47	35	*16	11	9	10
2 Total assets	18384432	-	370681	1507001	1472589	1432131	1083647	*336752	477890	*567082	786443	1576676	8773540
3 Cash	1656306	-	72117	199648	137030	276252	119103	*133996	*21839	*15399	84279	119920	476724
4 Notes and accounts receivable	2251153	-	66347	266709	253717	175490	236697	*61226	60897	*52611	140630	143216	793613
5 Less: Allowance for bad debts	110047	-	-	*801	*1068	*70	*3508	*3661	*7199	*17242	3546	10542	62410
6 Inventories	8336289	-	176952	714892	709708	548030	456283	*51245	*192189	*252081	276878	755898	4202134
7 Investments in govt. obligations, Total	*17144	-	-	-	*316	*16828	-	-	-	-	-	-	-
8 Tax-exempt securities	*353	-	-	-	-	*191	*163	-	-	-	-	-	-
9 Other current assets	383421	-	*5475	28799	23449	30860	55601	*54645	*13531	*24799	25128	26718	94416
10 Loans to stockholders	492946	-	*5037	52536	32529	18577	*8843	*5822	*1269	*390	-	14611	353334
11 Mortgage and real estate loans	*17617	-	-	-	-	*27	-	-	*6540	-	-	11050	-
12 Other investments	847934	-	-	*49246	83044	138670	37489	*179	*80335	*46233	25701	31783	355254
13 Depreciable assets	6672475	-	160046	526568	444735	474328	354527	*72036	*196033	*242621	256632	657366	3287584
14 Less: Accumulated depreciation	3949064	-	125761	369264	313424	322536	221423	*44143	*111406	*133245	123568	292049	1892246
15 Depletable assets	*15094	-	-	-	*15094	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2415	-	-	-	*2415	-	-	-	-	-	-	-	-
17 Land	269710	-	*7626	*3024	*11469	20137	*11345	*4807	*3714	*6989	8091	34039	158468
18 Intangible assets (Amortizable)	1313790	-	*7516	29102	78660	74222	23410	*2181	*8960	*23071	71074	100666	894927
19 Less: Accumulated amortization	679951	-	*5745	15926	42756	52415	13588	*2140	*2991	*13843	12162	38163	480222
20 Other assets	851677	-	*1072	22468	42502	33541	18705	*559	*14180	*67218	37305	22162	591963
21 Total liabilities	18384432	-	370681	1507001	1472589	1432131	1083647	*336752	477890	*567082	786443	1576676	8773540
22 Accounts payable	4664627	-	99909	374235	330363	240278	311830	*97181	81861	*105228	192556	403626	2427559
23 Mort, notes, and bonds under 1 yr	785571	-	*19038	77102	108158	75416	60185	*39836	*55035	*48318	8814	119926	173744
24 Other current liabilities	1962244	-	22841	100686	71836	79022	77160	*6339	46285	*68429	47662	113636	1328347
25 Loans from stockholders	950347	-	103261	162168	120336	149374	42772	*12369	*3831	-	108	2806	353323
26 Mort, notes, bonds, 1 yr or more	2910576	-	*17180	135174	210079	195674	92764	*17040	*108265	*146914	266701	262819	1457968
27 Other liabilities	1531029	-	*-0	29720	19646	8165	*12972	*2037	*3581	*24738	19219	43379	1367572
28 Net worth	5580037	-	108451	627915	612172	684202	485964	*161951	179031	*173455	251384	630485	1665028
29 Capital stock	816442	-	70520	165645	113279	95164	61529	*213	38974	*34944	57006	27867	151299
30 Paid-in or capital surplus	2558423	-	*40055	136609	26017	20916	14356	*130547	*24329	*150160	77771	212644	1725019
31 Retained earnings, appropriated	*12985	-	-	*1219	*1473	*23	*9596	-	-	-	-	-	673
32 Retained earnings, unappropriate	1712875	-	40209	248945	486286	473378	245430	*-10222	*121892	*-61621	96030	284377	-211828
33 Retained earnings (S Corp)	875475	-	-30128	159147	88582	196247	202488	*41412	*18506	*70649	22658	105913	-
34 Less: Cost of treasury stock	396162	-	*12205	83650	103467	101526	47435	-	*24669	*20676	2081	317	136
35 Total receipts	63994313	571476	2289160	6779387	6235020	4784262	4155426	*883475	1528577	*1648168	2372343	4682172	28064848
36 Business receipts	63343681	548775	2257351	6737012	6209845	4735404	4103191	*878167	1502414	*1617242	2332475	4605032	27816775
37 Interest	71149	*138	*199	6717	5683	3751	2823	*966	*884	*904	5890	20458	22735
38 Interest on govt. obligations, State and local	4155	-	-	-	*511	*7	*86	*646	*3	-	878	267	1758
39 Rents	63966	*5	*2252	-	*150	*2470	*1226	-	*2410	*3259	4708	8291	39195
40 Royalties	9221	-	-	-	-	-	-	-	-	141	-	9060	20
41 Net S-T cap gain less net LT loss	*417	-	-	-	-	*405	*13	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	29595	*2	*2794	*14455	*639	*6534	*1489	-	*11	*293	-	-	3377
43 Net gain, noncapital assets	62681	*10216	*3839	*2270	*4097	*10216	*5783	-	*76	*2216	151	13	23804
44 Dividends, domestic corporations	2587	*484	-	-	-	*930	*67	-	*1	*115	-	5	985
45 Dividends, foreign corporations	*29	-	-	-	-	-	*29	-	-	-	-	-	-
46 Other receipts	406832	*11855	22726	18933	14095	24546	40719	*3696	*22779	*23998	28240	39045	156199
47 Total deductions	63015296	533330	2309957	6704858	6120295	4674701	4054089	*898915	1516708	*1642555	2383949	4606698	27569242
48 Cost of sales and operations	46179906	*399108	1683255	4888979	4552406	3386440	2852551	*735130	1041678	*1152681	1703078	3469378	20315221
49 Compensation of officers	1351139	*4759	162902	388953	302090	238659	129943	*50027	13574	*9125	9350	13291	28467
50 Repairs	250674	*1997	6066	25914	20991	16557	16325	*1597	7346	*5977	13010	25220	109675
51 Bad debts	164480	*1915	*3734	11722	6054	2614	11190	*2504	*5153	*19052	8172	6198	86173
52 Rent paid on business property	1746678	*12849	59394	165434	159183	111125	84147	*8004	42521	*51003	55949	159802	837265
53 Taxes paid	942349	10289	42136	115420	96379	79946	72052	*7466	28840	*33358	36122	81892	338449
54 Interest paid	494047	*2231	4948	24658	36222	30606	16158	*1328	14384	*16054	20590	43667	283201
55 Contributions or gifts	13518	-	*338	734	597	967	1288	*45	*341	*328	278	1102	7498
56 Amortization	132384	*3784	*100	4457	5976	12600	1903	*917	*1653	*4292	10786	7623	78295
57 Depreciation	584733	*5750	9029	37513	31553	26350	27949	*5705	16681	*20832	19165	54722	329486
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	576965	*2948	11260	46581	51186	32832	42377	*2194	14376	*19440	27105	45435	281233
60 Pension, prof sh, stock, annuity	176937	*350	*21903	*11564	22485	16101	14753	*163	*2227	*1188	1286	7951	76966
61 Employee benefit programs	392165	*1609	*6920	22289	14939	17742	16136	*1259	*12099	*21158	23335	21081	233598
62 Net loss, noncapital assets	41754	11	*1305	-	*649	*67	*122	*202	*122	-	27064	1146	11067
63 Other deductions	9967567	85732	296666	960641	819585	702093	767197	*82376	315711	*288068	428659	668191	4552647
64 Total receipts less total deducts	979017	38146	-20797	74529	114725	109561	101336	*-15440	11870	*5612	-11606	75473	495606
65 Const taxable inc frm rel frn corps	720	-	-	-	-	-	-	-	-	-	-	-	720
66 Net income (less deficit), total	975582	38146	-20797	74529	114214	109555	101251	*-16086	11867	*5612	-12484	75206	494568
67 Net income, total	1364748	*41639	*29455	130998	132183	142658	107435	*3143	*15823	*25145	63681	106008	566580
68 Deficit, total	389166	*3493	50252	56469	17968	33103	*6184	*19229	*3956	*19533	76165	30802	72013
69 Net income (less def), Form 1120-A	*-1340	-	-	*-1340	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	231090	*29507	-14159	34431	58262	44377	31171	*2550	*2589	*13422	4133	24805	-
72 Statutory special deductions, total	133765	*7096	*500	*2319	*4512	*2061	*8235	-	*368	*114	2509	4	106047
73 Net operating loss deduction	131917	*6757	*500	*2319	*4512	*1410	*8188	-	*368	-	2509	-	105355
74 Dividends received deduction	1848	*339	-	-	-	*651	*47	-	*1	*114	-	4	692
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	873964	*5375	*5079	54186	54775	67726	63025	*593	*12818	*11608	57039	81206	460533
77 Income tax before credits, total	295281	*1938	*762	8901	9242	16378	19838	*101	*4822	*3951	19593	25648	184107
78 Regular tax	269968	*1827	*762	8901	9242	16378	19817	*101	*4344	*3947	19429	25382	159839
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	23977	-	-	-	-	-	*16	-	*478	-	103	-	23380
82 Environmental tax	1050	-0	-	-	-	-	*5	-	-	*4	61	90	888
83 Foreign tax credit	*88	-	-	-	-	*5	*4	-	-	-	26	53	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3903	*29	-	*319	-	-	*201	-	-	*5	60	405	2884
88 Prior year minumum tax credit	*536	175	-	-	-	-	-	-	*46	*315	-	-	-
89 Income tax after credits, total	290754	*1734	*762	8581	9242	16373	19634	*101	*4776	*3631	19507	25190	181223

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

MINOR INDUSTRY 5921
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12918	*632	3986	4321	2918	731	290	*29	*4	*7	-	**	-
2 Total assets	3505007	-	213529	750722	988408	527444	461835	*184633	*57817	*320620	-	**	-
3 Cash	462566	-	34936	82223	128721	111260	80269	*11507	*757	*12892	-	**	-
4 Notes and accounts receivable	79589	-	*416	*17751	11363	*5394	*20176	*4552	*9653	*10285	-	**	-
5 Less: Allowance for bad debts	*13	-	*4	-	-	-	-	-	-	*10	-	-	-
6 Inventories	1317805	-	103085	319720	379601	205404	210925	*42597	*492	*55980	-	**	-
7 Investments in govt. obligations, Total	*1580	-	-	-	*382	*1198	-	-	-	-	-	-	-
8 Tax-exempt securities	*718	-	*3	-	-	-	-	*715	-	-	-	-	-
9 Other current assets	59940	-	*1272	16030	15453	*1838	5841	*6159	*2565	*10783	-	**	-
10 Loans to stockholders	68641	-	*5348	*13852	11529	*27798	*10109	-	-	4	-	**	-
11 Mortgage and real estate loans	*7183	-	*23	-	*3677	-	-	-	*128	*3356	-	-	-
12 Other investments	195344	-	*1861	*18291	*33248	*4251	*19867	*60601	-	*57225	-	**	-
13 Depreciable assets	1524546	-	105644	316571	436578	179851	188091	*96657	*46718	*154434	-	**	-
14 Less: Accumulated depreciation	933572	-	70094	222182	281923	93580	116780	*65380	*6087	*77545	-	**	-
15 Depletable assets	*237	-	-	-	-	-	-	-	-	*237	-	-	-
16 Less: Accumulated depletion	*34	-	-	-	-	-	-	-	-	*34	-	-	-
17 Land	131417	-	*1170	*21937	*35259	*9306	*3175	*21094	*2561	*36916	-	**	-
18 Intangible assets (Amortizable)	329958	-	*9434	*49549	155993	*80412	*18828	*1502	*1150	*13091	-	-	-
19 Less: Accumulated amortization	89306	-	*2086	*17354	39742	*18294	*8130	*609	*539	*2552	-	-	-
20 Other assets	348408	-	22522	134334	98270	12605	29464	*5237	*419	*45557	-	**	-
21 Total liabilities	3505007	-	213529	750722	988408	527444	461835	*184633	*57817	*320620	-	**	-
22 Accounts payable	616305	-	*34121	118470	200125	116417	114590	*16608	*87	*15887	-	**	-
23 Mort, notes, and bonds under 1 yr	216972	-	*4074	41282	60205	24824	80166	*518	*2285	*3617	-	**	-
24 Other current liabilities	188295	-	8725	23648	35696	14881	37489	*47922	*2031	*17902	-	**	-
25 Loans from stockholders	562126	-	85928	169181	180041	72249	*36629	*9341	*732	*8024	-	-	-
26 Mort, notes, bonds, 1 yr or more	676257	-	*21433	161414	307655	*79358	37601	*2300	*53042	*13456	-	**	-
27 Other liabilities	15278	-	*29	9707	*252	*-75	*375	*939	-	*4050	-	**	-
28 Net worth	1229775	-	59218	227020	204433	219790	154986	*107004	*-359	*257683	-	**	-
29 Capital stock	388421	-	49863	108808	122709	42961	19180	*42751	*13	*2136	-	**	-
30 Paid-in or capital surplus	233503	-	*16164	*94671	76531	*15494	*8216	20545	*199	*1684	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	462339	-	1095	-1850	78002	109495	53173	*5868	-	*216556	-	**	-
33 Retained earnings (S Corp)	186568	-	*-5874	*45299	-66844	*62975	*76437	*37840	*-571	*37307	-	-	-
34 Less: Cost of treasury stock	41056	-	*2031	*19908	*5964	*11135	*2019	-	-	-	-	-	-
35 Total receipts	12013634	*519061	1272573	2658932	3106149	1719073	1756969	*463528	*10512	*506837	-	**	-
36 Business receipts	11819113	*496649	1260560	2605096	3062027	1684073	1750456	*453358	*10511	*496382	-	**	-
37 Interest	5080	-	*61	*387	1123	*429	*332	*359	-	*2390	-	**	-
38 Interest on govt. obligations, State and local	*1517	-	-	-	-	*110	-	*1049	-	*358	-	**	-
39 Rents	*5746	-	-	*296	*1535	*64	*1272	*428	-	*2150	-	**	-
40 Royalties	*4	-	-	-	-	-	-	-	-	*4	-	-	-
41 Net S-T cap gain less net LT loss	*843	-	-	-	-	-	-	*842	-	*1	-	-	-
42 Net L-T cap gain less net ST loss	*19053	*9870	-	*3863	*3154	-	*272	*1344	-	*549	-	-	-
43 Net gain, noncapital assets	*2373	*3	-	*1584	*75	-	-	*649	-	*61	-	-	-
44 Dividends, domestic corporations	*1012	-	*18	-	*24	*31	*25	*802	-	*112	-	-	-
45 Dividends, foreign corporations	*78	-	-	-	-	-	-	*78	-	-	-	-	-
46 Other receipts	158815	*12539	*11934	47704	38209	34365	*4612	*4620	*1	*4831	-	**	-
47 Total deductions	11928160	*524442	1269236	2629417	3115569	1687824	1738034	*468418	*10306	*484914	-	**	-
48 Cost of sales and operations	9274102	*433257	857490	2051758	2390107	1404899	1388077	*360936	*8466	*379111	-	**	-
49 Compensation of officers	370506	*5476	40954	79685	110016	37462	83138	*8985	-	*4790	-	**	-
50 Repairs	53502	*293	4410	15884	13680	6386	7233	*2430	*22	*3164	-	**	-
51 Bad debts	4049	-	*251	*486	*1276	*917	*809	*100	-	*211	-	-	-
52 Rent paid on business property	358766	*44465	49763	80605	88167	30477	39466	*15234	*120	*10469	-	**	-
53 Taxes paid	227122	*5450	22661	58553	76412	20128	28033	*7206	*61	*8618	-	**	-
54 Interest paid	74176	*1080	*4026	17955	28541	11445	5654	*3205	*354	*1917	-	**	-
55 Contributions or gifts	1046	-	*52	*182	*182	*52	*132	*162	-	*284	-	**	-
56 Amortization	23735	*2478	*559	*2632	*11640	*2984	*1381	117	*57	*1887	-	**	-
57 Depreciation	87250	*1024	9307	20806	26933	9713	10799	*2099	*10	*6558	-	**	-
58 Depletion	*3	-	-	-	-	-	-	-	-	*3	-	-	-
59 Advertising	66067	*3460	2381	8479	23175	10270	11081	*3802	*8	*3412	-	**	-
60 Pension, prof sh, stock, annuity	14772	-	-	*3329	*3245	*3484	*3644	-	-	*1070	-	**	-
61 Employee benefit programs	23263	*160	-	*5545	5382	*2338	*3664	*1130	*21	*5022	-	**	-
62 Net loss, noncapital assets	*2368	-	-	-	*42	-	*90	2222	-	14	-	**	-
63 Other deductions	1347434	*27300	277383	283517	336773	147268	154832	*60791	*1187	*58384	-	**	-
64 Total receipts less total deducts	85474	*-5381	3337	29515	-9421	31250	18935	*-4890	*206	*21924	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	83957	*-5381	3337	29515	-9421	31139	18935	*-5939	*206	*21566	-	**	-
67 Net income, total	224773	*11481	20598	48232	41845	35819	38239	*5744	*206	*22610	-	**	-
68 Deficit, total	140816	*16862	*17261	18717	51266	*4680	*19304	*11683	-	*1044	-	-	-
69 Net income (less def), Form 1120-A	*3045	-	-	*3045	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-18223	*-14302	*-6677	*7654	-27245	*16659	*3699	*-947	*206	*2731	-	-	-
72 Statutory special deductions, total	50231	*4425	*8514	*17312	*17221	*666	*1398	*616	-	*78	-	-	-
73 Net operating loss deduction	49466	*4425	*8500	*17312	*17204	*644	*1380	-	-	-	-	-	-
74 Dividends received deduction	*765	-	*15	-	*17	*22	*17	*616	-	*78	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	95527	*7056	*10192	*14638	8492	*15645	*14515	*5128	-	*19861	-	**	-
77 Income tax before credits, total	23759	*2399	*1529	*2262	1274	*3460	*4293	*1744	-	*6800	-	**	-
78 Regular tax	23543	*2399	*1529	*2262	1274	*3460	*4108	*1744	-	*6769	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*185	-	-	-	-	-	*185	-	-	-	-	-	-
82 Environmental tax	*18	-	-	-	-	-	-	-	-	*18	-	**	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	-	*1	-	-	-
87 General business credit	*112	-	-	-	-	*49	*62	-	-	*1	-	-	-
88 Prior year minumum tax credit	*28	-	-	-	-	-	*28	-	-	-	-	-	-
89 Income tax after credits, total	23619	*2399	*1529	*2262	1274	*3411	*4203	*1744	-	*6799	-	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Other retail stores

MINOR INDUSTRY 5995 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	200473	10540	106425	38741	23095	10906	9267	764	420	155	69	51	41
2 Total assets	102451395	-	3935189	6072098	8052194	7659329	17464075	5269177	6407666	5251853	4878362	8042763	29418687
3 Cash	8437104	-	653560	734289	1015708	1042746	1763467	382570	581705	320877	385007	449223	1107952
4 Notes and accounts receivable	17018590	-	480012	676857	1082267	1271405	3526474	1461299	1289395	1081815	760050	1033821	4355194
5 Less: Allowance for bad debts	621062	-	*2487	3711	2752	11059	38460	29295	41221	46552	50555	59991	334978
6 Inventories	37301870	-	1678248	2744364	3439612	2876363	6718791	1664218	2399315	2087235	1988713	2662006	9043007
7 Investments in govt. obligations, Total	300390	-	*8398	*11226	*18487	*52718	*46046	-	*11708	*27156	-	75622	49029
8 Tax-exempt securities	177804	-	*1373	-	-	*24764	77817	*3083	*1937	-	205	41935	26689
9 Other current assets	3958021	-	52127	180116	242625	323527	592477	195475	247003	215245	239727	613086	1056613
10 Loans to stockholders	1286269	-	98313	164655	196431	124332	212426	41730	48919	24772	10920	13155	350615
11 Mortgage and real estate loans	212175	-	*22787	*82655	*44952	*1783	29384	*13418	*3436	*2463	23	-	11275
12 Other investments	5463233	-	15361	188986	258103	233863	532787	203714	280096	253773	229587	696757	2570205
13 Depreciable assets	37990848	-	2393085	2623892	3558544	3584919	7488767	1935438	2205153	1683008	1781047	2563984	8173011
14 Less: Accumulated depreciation	19468940	-	1647497	1680160	2270058	2267684	4318426	907107	1099815	842724	821261	1008176	2606033
15 Depletable assets	65039	-	*9938	*9817	-	*290	*870	*5	-	-	-	42437	1682
16 Less: Accumulated depletion	*41843	-	*3237	*1540	-	-	-	*5	-	-	-	37062	-
17 Land	2157881	-	*2572	44388	113819	118223	406801	89553	225556	83384	61986	203057	808543
18 Intangible assets (Amortizable)	6072964	-	207691	203138	270835	221592	552502	69098	232758	303218	161619	584914	3265598
19 Less: Accumulated amortization	1620717	-	120890	95835	130456	74626	319818	20253	83935	51746	65665	148776	508718
20 Other assets	3761771	-	85833	188963	214076	136174	192171	166235	105654	109929	196959	316772	2049004
21 Total liabilities	102451395	-	3935189	6072098	8052194	7659329	17464075	5269177	6407666	5251853	4878362	8042763	29418687
22 Accounts payable	20574937	-	718970	1037266	1616156	1371953	4041777	1399765	1741856	1243863	987251	1350843	5065236
23 Mort, notes, and bonds under 1 yr	8854298	-	282204	542459	728440	560571	2072768	617325	842657	1052009	402012	473713	1280141
24 Other current liabilities	9814884	-	286417	431040	538727	597079	1286107	379338	727222	755928	510923	909919	3392184
25 Loans from stockholders	8005316	-	2095817	1419882	1354900	785430	1213691	165866	232037	281948	74305	25135	356306
26 Mort, notes, bonds, 1 yr or more	17651543	-	704975	1115454	1304686	1164544	2405987	859690	685792	771040	748652	1520666	6370059
27 Other liabilities	3807829	-	72418	137376	159416	69602	291959	107242	350253	158810	120922	387941	1951890
28 Net worth	33742587	-	-225613	1388621	2349869	3110152	6151786	1739953	1827849	988256	2034297	3374546	11002871
29 Capital stock	5757033	-	656537	634284	609207	454412	984996	254273	314848	544862	187948	711730	403936
30 Paid-in or capital surplus	15694276	-	525760	569197	845921	280782	1219016	343605	1093026	1301479	1325695	2303893	5885902
31 Retained earnings, appropriated	97446	-	*5901	*3881	*5706	*8422	*67181	-	-	909	-	-	5446
32 Retained earnings, unappropriate	9294340	-	-427326	471243	893878	2145970	2293903	198415	-134706	-1404191	117233	148652	4991269
33 Retained earnings (S Corp)	4691382	-	-900707	-181729	181962	402987	1988988	1026082	667091	575070	444502	365022	122113
34 Less: Cost of treasury stock	1791889	-	85777	108255	186804	182421	402299	82422	112410	29873	41080	154752	405795
35 Total receipts	237394912	3682649	17197839	18029223	21834721	18591447	45812622	14298336	15023207	11386275	9506419	14370398	47661776
36 Business receipts	232908048	3614856	16963853	17802272	21561652	18381293	45091658	14139567	14785419	11191108	9303759	13986204	46086408
37 Interest	872928	5935	8119	44154	47361	37062	74033	29345	18234	20113	40914	95371	452287
38 Interest on govt. obligations, State and local	32248	15	*104	-	*2835	*911	7877	*943	*766	*911	1720	2948	13219
39 Rents	148605	*3633	*1290	*10890	13595	12271	23066	*6691	8592	8875	7649	10267	41787
40 Royalties	488976	539	*429	*331	*5082	*15592	*44218	*19275	*13564	*23446	21397	3246	341858
41 Net S-T cap gain less net LT loss	20490	-	*747	-	*987	*1089	*554	-	*80	-	6	428	16599
42 Net L-T cap gain less net ST loss	93183	99	*722	11364	4955	24262	6366	*208	2537	*5831	782	18066	17990
43 Net gain, noncapital assets	188992	16303	44541	12093	18198	6836	40160	3637	21518	7672	8053	4171	5809
44 Dividends, domestic corporations	19875	26	*107	*1633	1216	3972	3194	*151	*742	*535	804	569	6926
45 Dividends, foreign corporations	*1808	-	-	-	-	*9	*597	-	-	*705	-	147	351
46 Other receipts	2619761	41244	177927	146486	178841	108150	520900	98520	171755	127080	121335	248980	678542
47 Total deductions	233846611	3892558	17374683	17803833	21734292	18342064	45228561	14070666	14753815	11265377	9221451	13917250	46242061
48 Cost of sales and operations	153964040	2505963	9715444	11170232	13909744	11678782	31200216	10245958	10379822	7010439	5920226	8827211	31400002
49 Compensation of officers	6548912	86957	1044301	882283	1083630	919179	1502955	306125	237159	155747	78318	85656	166601
50 Repairs	1208187	17084	85301	91982	116369	106395	214031	57010	60530	54256	48506	69033	287691
51 Bad debts	998205	47520	34376	33604	41930	57227	98042	57654	58292	50620	55953	60657	402329
52 Rent paid on business property	8240711	184300	1101739	849056	899067	653775	1246388	259351	382221	348686	353374	463130	1499623
53 Taxes paid	4534012	61826	451622	442292	476010	426701	856925	205613	234716	196152	158433	252476	771244
54 Interest paid	2682565	35517	113471	160225	217600	172960	411988	122014	130280	120840	123713	154703	919253
55 Contributions or gifts	52823	*121	2137	4142	3812	4427	7579	1382	2607	2022	2162	5422	17010
56 Amortization	607337	6346	35073	20116	36858	24455	77528	30657	33451	21265	20494	38154	262942
57 Depreciation	3521248	57601	245337	233528	296418	296025	629856	172529	221139	174848	181259	212139	800568
58 Depletion	*8094	-	-	*47	-	*730	-	-	-	-	-	7317	-
59 Advertising	5486798	63752	364050	320715	371661	300902	672713	293161	423339	467817	313929	470281	1424478
60 Pension, prof sh, stock, annuity	520822	*3843	*33111	23765	35675	65428	121806	27350	21730	20491	23162	42381	102081
61 Employee benefit programs	1399019	19429	73134	90010	114929	116599	252964	72522	107897	85147	84013	99995	282381
62 Net loss, noncapital assets	259238	19270	*4236	*1875	5494	3798	57844	10904	15849	45044	11174	22834	60917
63 Other deductions	43814601	783028	4071350	3479961	4125096	3514679	7877725	2208436	2444783	2512003	1846737	3105862	7844941
64 Total receipts less total deducts	3548301	-209908	-176845	225390	100429	249384	584062	227670	269391	120898	284968	453147	1419715
65 Const taxable inc frm rel frn corps	53441	-	-	-	-	-	-	-	-	4420	-	15518	33503
66 Net income (less deficit), total	3569494	-209923	-176949	225390	97594	248472	576185	226727	268625	124408	283249	465717	1439999
67 Net income, total	7223245	98104	488082	682043	529267	455925	1051782	369447	539349	407594	352148	597806	1651697
68 Deficit, total	3653750	308027	665031	456653	431673	207453	475597	142720	270725	283186	68899	132089	211698
69 Net income (less def), Form 1120-A	-22967	*-7673	-22632	3062	*4276	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*489	*489	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1522591	-127251	-42618	210569	65918	53850	381063	177106	257836	211822	156659	140028	37609
72 Statutory special deductions, total	474604	*14176	72258	64285	49705	42272	65722	38907	16144	11032	15089	34066	50948
73 Net operating loss deduction	458440	*14158	72183	63136	48845	39398	63041	*38801	*15601	*10213	14502	33541	45021
74 Dividends received deduction	14950	18	*75	*1149	859	2873	2681	*105	*543	*819	588	525	4714
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3760034	19950	61000	166152	197078	258521	437785	115302	190700	143899	182142	422429	1565075
77 Income tax before credits, total	1172213	5694	9104	28570	34102	53492	126396	37670	65779	49252	63185	147809	551159
78 Regular tax	1159507	5496	9104	26724	34074	53343	123725	37488	64969	48944	62110	146741	546790
79 Personal holding company tax	*33	-	-	*33	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7547	*184	-	*1813	*28	*148	*862	*177	*521	*208	654	536	2416
82 Environmental tax	3016	*10	-	-	-	-	-0	*5	68	100	184	533	2116
83 Foreign tax credit	14400	-	*10	-	-	-	*2	-	*15	*344	91	5285	8653
84 U.S. Possessions tax credit	69	-	-	-	-	-	69	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	-	-	1
87 General business credit	11482	-	*81	*440	*717	*1011	*1182	-	*34	*654	22	664	6678
88 Prior year minumum tax credit	4880	-	-	-	*71	-	*299	*1038	*383	*135	217	1572	1165
89 Income tax after credits, total	1141380	5694	9014	28130	33314	52481	124844	36632	65346	48120	62856	140288	534662

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	6050	*657	3084	*1197	*577	*133	332	*47	*18	*3	**	3	**
2 Total assets	3138965	-	88869	*191733	*213181	*84154	596566	*330159	*270480	*138028	**	1225794	**
3 Cash	456468	-	34727	*18131	*30454	*2750	67138	*20650	*28486	*10222	**	243911	**
4 Notes and accounts receivable	897151	-	*18348	*63724	*74691	*34198	173460	*71839	*114477	*30157	**	316258	**
5 Less: Allowance for bad debts	11487	-	-	-	*62	-	*1229	*1308	-	*472	**	8416	**
6 Inventories	633256	-	*10411	*30185	*78018	*17479	198475	*107133	*43846	*29849	**	117860	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	188243	-	*12879	*572	*6420	*505	26313	*7778	*16669	*4796	**	112311	**
10 Loans to stockholders	27546	-	*5274	-	*278	-	*4834	*3679	*13480	-	-	-	-
11 Mortgage and real estate loans	*10556	-	-	-	-	-	*3968	*6588	-	-	-	-	-
12 Other investments	261427	-	*99	*8159	*4955	*22879	*19283	*11888	*2154	802	**	191208	**
13 Depreciable assets	881281	-	*20311	*111501	*70259	*36768	153466	*84369	*39578	*99004	**	266023	**
14 Less: Accumulated depreciation	475270	-	*14119	*82124	*55749	*29452	83107	*39558	*25956	*36919	**	108285	**
15 Depletable assets	*13127	-	-	-	-	*44	-	-	-	-	-	13082	**
16 Less: Accumulated depletion	*5127	-	-	-	-	*7	-	-	-	-	-	5120	**
17 Land	58985	-	-	*7062	*4363	*416	*5014	*3607	*439	-	-	38083	**
18 Intangible assets (Amortizable)	125138	-	*4107	*43562	*3710	-	*28904	*3035	*40078	*1498	**	246	**
19 Less: Accumulated amortization	44845	-	*3958	*13374	*3334	-	*5692	*687	*16647	*908	**	244	**
20 Other assets	122517	-	*790	*4337	*-824	*-1426	5739	*51147	*13876	-	-	48878	**
21 Total liabilities	3138965	-	88869	*191733	*213181	*84154	596566	*330159	*270480	*138028	**	1225794	**
22 Accounts payable	573314	-	*7015	*50213	*69301	*8118	219318	*31046	*82287	*15726	**	90290	**
23 Mort, notes, and bonds under 1 yr	633400	-	*14417	*46730	*3570	*13540	65879	*35910	*99689	*40078	**	313586	**
24 Other current liabilities	250300	-	*3844	*8188	*6368	*10020	46955	*76473	*14676	*3665	**	80111	**
25 Loans from stockholders	268365	-	*51805	*55287	*14243	*58	89238	*16843	*40248	643	**	-	-
26 Mort, notes, bonds, 1 yr or more	472173	-	*8200	*23545	*23263	*493	53058	*58003	*1095	*24051	**	280465	**
27 Other liabilities	98991	-	*381	*10430	*14980	*14049	*4130	*20368	*5447	-	-	29206	**
28 Net worth	842423	-	3208	*-2660	*81456	*37876	117988	*91516	*27038	*53865	**	432137	**
29 Capital stock	284978	-	118155	*39951	*10344	*5752	49642	*29272	*102	*172	**	31588	**
30 Paid-in or capital surplus	206634	-	*2720	*7926	*380	*969	*25275	*11877	*1370	*213	-	155904	**
31 Retained earnings, appropriated	*12569	-	-	-	-	-	*12569	-	-	-	-	-	-
32 Retained earnings, unappropriate	353118	-	*-112406	*-24822	*86566	*31684	83901	*16018	-	-	-	272177	**
33 Retained earnings (S Corp)	58377	-	*75	*-20699	-	-	*-34470	*34426	*25565	*53481	**	-	-
34 Less: Cost of treasury stock	73253	-	*5337	*5017	*15834	*529	*18928	*77	-	-	-	27532	**
35 Total receipts	7814310	*63571	501982	*723616	*777920	*260976	2342591	*582563	*450591	*231736	**	1878764	**
36 Business receipts	7623101	*60250	498423	*718046	*774817	*260827	2334263	*561162	*387665	*230840	**	1796808	**
37 Interest	46511	*2426	*45	*2473	*603	*100	*1304	*1151	*184	-	-	38225	**
38 Interest on govt. obligations, State and local	*547	-	-	-	*65	-	-	-	*436	-	-	46	**
39 Rents	*4577	240	-	-	-	-	*1205	*123	-	-	-	3008	**
40 Royalties	56	-	-	-	-	-	-	-	-	-	-	56	**
41 Net S-T cap gain less net LT loss	*7919	-	-	-	*9	-	-	-	-	-	-	7909	**
42 Net L-T cap gain less net ST loss	*17751	-	-	-	*460	-	-	*184	-	-	-	17107	**
43 Net gain, noncapital assets	566	1	-	-	*62	-	*208	*66	*169	-	-	61	-
44 Dividends, domestic corporations	*2145	-	-	*305	*130	-	*357	*306	-	-	-	1047	**
45 Dividends, foreign corporations	994	-	-	-	-	-	-	-	-	-	-	994	**
46 Other receipts	110145	*653	*3515	*2792	*1774	*50	*5254	*19570	*62137	*896	**	13503	**
47 Total deductions	7594209	*73065	485041	*731467	*755852	*258468	2328275	*581191	*451703	*221253	**	1707894	**
48 Cost of sales and operations	5610213	*51026	*261941	*467795	*568463	*212737	1820545	*423740	*349477	*138223	**	1316264	**
49 Compensation of officers	285786	-	*53599	*51676	*31384	*9628	68279	*10476	*6641	2088	**	52016	**
50 Repairs	22660	*212	*658	*4505	*1867	*329	5884	*1697	*1213	*1256	**	5040	**
51 Bad debts	18264	*24	*121	*203	*557	*705	*6891	*3812	*1227	*498	**	4225	**
52 Rent paid on business property	114112	*708	*27671	*16368	*6824	*1757	34093	*7069	*4439	*8203	**	6982	**
53 Taxes paid	116132	*3059	12389	*11071	*13508	*3319	31186	*16852	*6358	*3660	**	14730	**
54 Interest paid	84312	*452	*1469	*7594	*3012	*891	10690	*6518	*8001	*3440	**	42246	**
55 Contributions or gifts	1149	1	-	*30	*70	-	*535	*141	*1	-	-	370	**
56 Amortization	8413	*22	*172	*163	*684	-	*1533	*547	*4659	544	**	88	**
57 Depreciation	109260	*830	*2915	*9090	*6513	*2380	13655	*6967	*4592	*14415	**	47902	**
58 Depletion	914	-	-	-	-	-	-	-	-	-	-	914	**
59 Advertising	49565	24	*5866	*3673	*2429	*333	17293	*2027	*2965	*2478	**	12479	**
60 Pension, prof sh, stock, annuity	29016	-	*433	*3112	*316	*669	*8202	*2604	-	*966	**	12713	**
61 Employee benefit programs	58011	352	*6166	*6162	*3983	*1199	*8609	*3077	*4048	*768	**	23648	**
62 Net loss, noncapital assets	*1584	*5	-	-	*778	-	*82	*1	-	3	**	716	**
63 Other deductions	1084818	*16352	111641	*150025	*115465	*24521	300799	*95662	*58083	*44710	**	167560	**
64 Total receipts less total deducts	220101	*-9494	16941	*-7851	*22068	*2509	14316	*1372	*-1113	*10483	**	170870	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	219555	*-9494	16941	*-7851	*22003	*2509	14316	*1372	*-1548	*10483	**	170824	**
67 Net income, total	297763	*796	*22697	*14444	*22130	*4757	27780	*12279	*2440	*10483	**	179957	**
68 Deficit, total	78208	*10291	*5756	*22295	*127	*2249	*13464	*10906	*3988	-	-	9132	**
69 Net income (less def), Form 1120-A	*2917	-	*2917	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-168	*-168	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	20053	-	*7810	*1573	-	-	*40	*2429	*-2281	*10483	**	-	-
72 Statutory special deductions, total	14927	*445	*9088	*213	*146	*915	*2350	*214	-	-	-	1555	**
73 Net operating loss deduction	*13389	*445	*9088	-	*55	*915	*2064	-	-	-	-	822	**
74 Dividends received deduction	*1538	-	-	*213	*91	-	*286	*214	-	-	-	733	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	230631	351	*1146	*480	*21983	*3842	15934	*7707	*733	-	-	178455	**
77 Income tax before credits, total	75054	120	*172	*72	*4634	*836	4168	*2620	*227	-	-	62204	**
78 Regular tax	74825	119	*172	*72	*4634	*836	4168	*2620	*227	-	-	61976	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	229	-0	-	-	-	-	-	-	-	-	-	228	**
83 Foreign tax credit	826	-	-	-	-	-	-	-	-	-	-	826	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	74228	120	*172	*72	*4634	*836	4168	*2620	*227	-	-	61378	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	641397	46888	273799	108385	71306	53629	54092	8054	6834	5163	4661	4251	4335
2 Total assets	12831680335	-	8724343	17714139	25162925	38014940	112754567	55328532	109539496	185396885	331930376	666950748	11280163384
3 Cash	471203424	-	2594465	3938167	3732549	4360623	9321103	4371307	7622730	10210829	15379277	22970521	386701855
4 Notes and accounts receivable	2842542049	-	518925	1322597	1868906	3132729	9543680	5835386	22141366	52154570	97340227	153412176	2495271486
5 Less: Allowance for bad debts	75445118	-	7822	37320	95055	169554	253360	202945	649915	1221772	2388422	4690963	65727991
6 Inventories	20966238	-	83425	499868	682721	1298106	5151294	1486748	1461479	1314781	1205065	2045089	5737663
7 Investments in govt. obligations, Total	1203984868	-	*501	29491	126405	166533	1733973	2215122	10429575	26544821	50375166	88202750	1024160531
8 Tax-exempt securities	647436485	-	*10508	69101	137448	149136	917777	893123	3961368	9653115	23394027	56643069	551607816
9 Other current assets	1042809874	-	606199	1093605	1814935	2239730	8572219	4215419	6658865	9757323	14489687	29797245	963564648
10 Loans to stockholders	30425980	-	681256	925795	928218	1026874	1941072	760482	664415	715755	833630	1635123	20313361
11 Mortgage and real estate loans	1573976862	-	224766	612599	1185861	1373708	3782826	2013048	5721719	13954348	33071282	76509592	1435527113
12 Other investments	4009716216	-	675989	1714625	3135225	4852628	17404063	11416392	24279570	38821344	74746063	200591786	3632078531
13 Depreciable assets	423819124	-	6508154	9519659	13101928	19262195	51990255	20303278	24504764	18673986	18333177	29092606	212529121
14 Less: Accumulated depreciation	147239098	-	4437917	4904104	5640604	6948691	17255450	6320717	7694544	5755622	5946872	9026781	73307797
15 Depletable assets	1541221	-	*32403	*72840	*14879	139404	136783	183885	79324	67623	75388	99790	638902
16 Less: Accumulated depletion	490860	-	*2676	*22249	*5706	*37830	37953	70770	32302	*57781	45495	27587	150510
17 Land	74620388	-	874055	2182488	3694925	5480035	15849528	6231308	6336247	5101267	4096542	5336082	19437912
18 Intangible assets (Amortizable)	52020839	-	348402	430942	399815	718335	1353175	897584	1032261	1396773	1463561	3353305	40626687
19 Less: Accumulated amortization	14539550	-	235862	270664	176577	290864	556957	356703	413551	400227	551404	1119981	10166759
20 Other assets	674331395	-	249576	536700	257054	1261843	3160540	1456584	3436124	4465755	6059477	12126926	641320816
21 Total liabilities	12831680335	-	8724343	17714139	25162925	38014940	112754567	55328532	109539496	185396885	331930376	666950748	11280163384
22 Accounts payable	482404976	-	746609	1969475	1103855	1975818	4777535	2829670	5802905	9341816	15928895	29496301	408432099
23 Mort, notes, and bonds under 1 yr	669324501	-	542510	1081194	1345391	2617140	10033530	4219255	7248127	7252012	11210757	20261809	603512775
24 Other current liabilities	5125846610	-	934818	1254057	1315011	1977422	8325670	6651425	31931225	85510387	169644746	295644679	4522657171
25 Loans from stockholders	97606255	-	3320260	3303699	4290655	5387874	12827027	4443653	4319277	2783130	3027722	3989421	49913537
26 Mort, notes, bonds, 1 yr or more	897765772	-	1855649	4430461	7519198	12510537	39989645	16509593	21020831	18435365	16889583	33626358	724978553
27 Other liabilities	2015599016	-	3948522	2313345	996462	6132933	10127519	6336303	10784338	13191984	15829364	31436947	1914501299
28 Net worth	3543133206	-	-2624025	3361907	8592353	7413215	26673641	14338635	28432794	48882192	99399309	252495234	3056167949
29 Capital stock	1510478867	-	2535076	2327769	4011916	4431459	11635582	5736544	8585940	12627693	20394778	52602246	1385589863
30 Paid-in or capital surplus	2686517300	-	10042306	3823506	4431899	6982921	23401864	15159696	25648157	40981755	77299734	193637464	2285108000
31 Retained earnings, appropriated	80335506	-	2239455	186337	348020	334515	561660	320775	592334	678285	1488601	3630004	69955520
32 Retained earnings, unappropriate	534318525	-	-13899483	-1839753	1309576	-3316601	-4901410	-6045555	-6342553	-5815024	3280127	12214401	559674798
33 Retained earnings (S Corp)	-988684	-	-2894250	-364845	-803812	-243205	-1854964	-81328	545826	1205795	1354003	1093553	1054543
34 Less: Cost of treasury stock	1267528308	-	647128	771107	705246	775874	2169091	751498	596910	796311	4417934	10682435	1245214775
35 Total receipts	1940315739	65991609	28561545	18111109	15117515	14587552	41477762	18098195	26442860	27692195	39453467	84469063	1560312867
36 Business receipts	992334922	17476600	26975356	16351586	13509178	12589344	34766783	14295305	18300616	14894408	17533257	35660704	769981787
37 Interest	641153571	41331203	126882	208165	227271	337580	1645699	899922	3487204	7896890	15463142	29609578	539920034
38 Interest on govt. obligations, State and local	38888450	210684	939	9087	13503	19998	101580	71701	254797	543777	1311875	3469494	32881015
39 Rents	35908739	546754	218879	207608	317713	459538	1235766	509458	913696	679093	787517	1692538	28340179
40 Royalties	1193491	23839	88512	141804	*5423	25570	88542	11399	57098	12699	47022	58472	633110
41 Net S-T cap gain less net LT loss	24235770	339310	*14942	16764	25677	20871	137647	48088	169807	251462	652148	1874132	20684924
42 Net L-T cap gain less net ST loss	27873550	679357	127746	136827	173201	188657	731127	490510	502858	658237	531332	1165273	22488425
43 Net gain, noncapital assets	8793069	574390	33299	19372	58057	50631	146334	109220	162257	163604	261621	544312	6669971
44 Dividends, domestic corporations	6747205	61842	2509	26381	48026	49994	187087	110734	155756	118528	142307	190990	5653051
45 Dividends, foreign corporations	1314849	4042	-	*954	*880	*230	20869	3562	29955	10140	19097	51168	1173952
46 Other receipts	161872122	4743588	972481	992559	738586	845140	2416329	1548297	2408815	2463356	2704149	10152401	131886420
47 Total deductions	1723335528	67161808	27755891	17382880	14337609	14241281	40247731	17920756	26589875	25606986	33686933	70789673	1367614106
48 Cost of sales and operations	540333700	10893564	4377514	2990870	3246588	3238287	12392878	4992695	7671105	5287570	7794232	19640995	457807401
49 Compensation of officers	38281862	864948	3637790	2380237	1684591	1224042	3068726	1084813	1677831	1474398	1585142	2021797	17577547
50 Repairs	8690488	198952	523929	509231	346486	346557	744145	246333	309963	242956	271187	431837	4518910
51 Bad debts	42628831	4611330	67016	66062	123142	135140	481879	215111	480894	606085	796208	1662936	33383027
52 Rent paid on business property	23380298	915955	1207536	526632	413453	617440	812575	384182	566384	431319	444493	789594	16270736
53 Taxes paid	38286798	1052685	832404	694250	638205	731528	1878917	898390	1010400	929280	1055097	1886490	26679151
54 Interest paid	292846507	31010834	290820	462120	390389	706113	2791133	1314278	2489216	4193161	7116633	12537472	229544337
55 Contributions or gifts	1359476	21927	4736	8650	9129	8252	18870	11346	21252	26604	44106	67284	1117320
56 Amortization	7854123	237733	28570	30698	40236	70713	147479	155349	170285	161697	207588	485260	6118515
57 Depreciation	35969795	775530	387755	339134	376116	479716	1317743	608178	763988	810613	889837	1469639	27751547
58 Depletion	231700	*1094	13158	*1575	*6791	*1544	15175	*2799	19660	1826	7648	114952	45477
59 Advertising	10773274	116913	546493	245534	171365	178552	297436	139535	132280	156362	231544	759861	7797399
60 Pension, prof sh, stock, annuity	8280667	106820	154289	126022	112978	84072	225275	86547	111236	98802	190885	362438	6621304
61 Employee benefit programs	19038109	404386	185786	164909	221736	273901	346628	189123	243952	500255	455052	1221133	14831247
62 Net loss, noncapital assets	15663453	2315511	132845	21443	103981	159068	417831	473531	622103	631123	720132	1541246	8524638
63 Other deductions	639716447	13633624	15365250	8815512	6452421	5986356	15291040	7118547	10299326	10054933	11877148	25796739	509025550
64 Total receipts less total deducts	216980212	-1170199	805654	728229	779906	346271	1230031	177439	-147015	2085209	5766534	13679391	192698761
65 Const taxable inc frm rel frn corps	7138083	*545	-	*4811	-	-	13071	*283	27122	*3386	21116	137650	6930099
66 Net income (less deficit), total	185229845	-1380337	804715	723953	766403	326273	1141522	106021	-374691	1544818	4475775	10347546	166747845
67 Net income, total	226551700	4643762	2380863	1460206	1558757	1438538	4235608	1838620	2777099	3762021	6541067	14163357	181751802
68 Deficit, total	41321855	6024099	1576148	736253	792354	1112264	3094086	1732598	3151790	2217203	2065291	3815811	15003957
69 Net income (less def), Form 1120-A	35688	-554	-2082	28765	9559	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1562184	-1562184	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	3130550	-566057	1070825	360251	483735	254053	1034414	141886	87879	68532	76528	79459	39046
72 Statutory special deductions, total	94912446	1782128	362670	181185	214259	208544	644909	492584	885506	1275969	2675695	6845895	79343102
73 Net operating loss deduction	13900591	751728	360307	159678	170572	161404	396562	277932	382835	366750	569400	570519	9732904
74 Dividends received deduction	4639544	40208	1781	19065	36292	33202	130157	82562	108690	87405	105248	138403	3856530
75 Public utility div paid deduction	*6344	-	-	-	-	-	*5131	-	-	*-0	1211	2	-
76 Income subject to tax	124488693	2722474	313317	602345	558392	569959	1573071	826965	1368657	2201995	3705117	7148335	102898066
77 Income tax before credits, total	44409373	970913	52988	138136	116525	136274	478957	287464	475645	765351	1277248	2493917	37215954
78 Regular tax	42851510	926489	51603	137412	115385	133835	459428	273679	455780	742356	1243810	2436626	35875107
79 Personal holding company tax	7057	*26	*515	*294	*358	*781	3018	*1068	*388	*14	369	28	197
80 Recapture of investment credit	581	-0	-	-	-	-	*5	-	-	*157	-0	25	394
81 Alternative minumum tax	1471830	12900	*843	*258	778	1344	15264	12703	22251	21569	32503	57559	1293858
82 Environmental tax	165076	3083	*6	*172	3	*5	252	161	571	881	1671	5500	152771
83 Foreign tax credit	4150328	*426	*84	*1872	*81	*25	7411	*392	14685	1516	9509	45395	4068933
84 U.S. Possessions tax credit	35568	2734	-	-0	-	-0	71	-	-	*2534	792	1132	28303
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	25227	1	-	*283	-	*233	*606	*4	*571	*90	343	47	23049
87 General business credit	421357	4685	*90	*165	*2160	973	3082	332	1867	3063	3009	10227	391703
88 Prior year minumum tax credit	1053674	12694	*2	*10	136	156	5218	3217	4634	11524	15916	28564	971603
89 Income tax after credits, total	38723220	950373	52812	135805	114147	134887	462568	283519	453890	746624	1247681	2408553	31732363

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 45
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	10673	577	*607	*132	*17	148	383	292	1553	2231	2191	1635	907
2 Total assets	4404686561	-	*17857	*13407	*7641	117056	885842	2277715	27020885	81076141	155994708	249166344	3888108965
3 Cash	301052470	-	*11065	*13290	*218	50950	222874	263360	1921729	5026872	8504017	12009256	273028839
4 Notes and accounts receivable	2005329255	-	*33	**	*3336	27969	191922	994653	13808610	42575762	81199645	121614468	1744912857
5 Less: Allowance for bad debts	55058053	-	-	-	-	*527	62726	79897	364054	679253	1447992	2642888	49780716
6 Inventories	151678	-	-	-	-	-	-	-	-	*2923	13017	55319	80419
7 Investments in govt. obligations, Total	567905629	-	-	-	-	-	*87475	590136	6954545	20007500	36974212	55126019	448165742
8 Tax-exempt securities	70245765	-	-	-	-	-	*16566	36328	925871	3490770	6885792	10236844	48653595
9 Other current assets	208085475	-	6	-	-	**	113914	72074	976505	1725129	3316602	4980131	196901113
10 Loans to stockholders	1781838	-	-	*17	-	-	*12158	*1740	*298	*1843	9949	112620	1643214
11 Mortgage and real estate loans	413528343	-	-	-	*3655	*23796	102368	128583	789602	2533115	7274570	21366240	381306414
12 Other investments	481551577	-	618	-	*431	*6351	165381	162739	1424890	4331868	9161379	19277409	447020511
13 Depreciable assets	103528960	-	-	*111	-	*3806	27383	60192	705872	2216310	4314382	7020767	89180137
14 Less: Accumulated depreciation	45757795	-	-	*10	-	*2859	*13868	29743	348968	1035322	1974654	3196065	39156306
15 Depletable assets	7695	-	-	-	-	-	-	-	-	*921	3780	948	2046
16 Less: Accumulated depletion	*3321	-	-	-	-	-	-	-	-	*609	1149	-	1563
17 Land	7937659	-	-	-	-	*3138	*1460	2329	47166	185710	408686	696878	6592293
18 Intangible assets (Amortizable)	19228879	-	*6123	-	-	-	*8029	*12792	62990	134916	325315	622335	18056378
19 Less: Accumulated amortization	4379548	-	*41	-	-	-	*4905	*8897	21348	46864	103685	155682	4038125
20 Other assets	329550056	-	*53	-	-	*4433	17812	71326	137175	604550	1130843	2041746	325542117
21 Total liabilities	4404686561	-	*17857	*13407	*7641	117056	885842	2277715	27020885	81076141	155994708	249166344	3888108965
22 Accounts payable	139315690	-	56	*53	-	*173	21374	159028	2382675	6000609	10073942	16759125	103918655
23 Mort, notes, and bonds under 1 yr	170279716	-	*8281	-	-	-	*29189	*28847	203331	374277	878552	1669902	167087336
24 Other current liabilities	3228554786	-	*8263	*73	*5731	*91153	462642	1658942	21154750	65050206	127174247	203203886	2809744894
25 Loans from stockholders	8466637	-	*573	-	-	-	*5772	-	18901	306882	41553	34427	8058530
26 Mort, notes, bonds, 1 yr or more	207110484	-	*24009	**	-	**	*35472	24925	135963	764304	1059799	2148616	202917395
27 Other liabilities	201534662	-	6210	-	*45499	1395098	1114315	846107	1091539	1704537	1217710	2947832	191165814
28 Net worth	449424587	-	*-29535	*13281	*-43588	-1369368	-782921	-440135	2033727	6875325	15548905	22402555	405216343
29 Capital stock	68883398	-	*3405	*93	*17242	*95108	130323	83314	545538	1685511	2525830	3306391	60490644
30 Paid-in or capital surplus	196228540	-	*38623	*12997	*17587	*99997	226715	163622	1216622	4411035	5091141	7128305	177821895
31 Retained earnings, appropriated	2127206	-	-	-	-	-	*1759	*13352	33348	82973	132671	384021	1479083
32 Retained earnings, unappropriate	186531550	-	*-69246	*191	*-78417	-1564473	-1131936	-691798	288730	1061930	8094368	11916878	168705324
33 Retained earnings (S Corp)	*14675	-	-	-	-	-	-	-	*14675	-	-	-	-
34 Less: Cost of treasury stock	4360781	-	*2318	-	-	-	*9782	*8625	65185	366124	295105	333040	3280604
35 Total receipts	419989980	46391687	*40825	*850	*8484	29338	726597	362109	2253143	6320537	12116834	19498831	332240747
36 Business receipts	58003923	4053540	*33358	*850	-	*9257	199635	87066	292732	641299	1291250	2161819	49233117
37 Interest	300005670	38624330	*5928	-	*1393	14783	458672	207546	1759736	5192603	9843434	15655832	228241415
38 Interest on govt. obligations, State and local	5834224	89299	-	-	-	-	*18821	1724	59201	201952	443707	675566	4343953
39 Rents	10054910	223997	*315	-	-	*205	5892	397	8259	28923	75362	123917	9587643
40 Royalties	280037	9	-	-	-	-	-	*8	*26	3180	489	989	275337
41 Net S-T cap gain less net LT loss	254101	59525	-	-	-	-	526	*54	721	740	5242	5115	182178
42 Net L-T cap gain less net ST loss	2000324	125929	119	-	-	**	*1727	*3969	4140	6833	16720	36649	1804238
43 Net gain, noncapital assets	5333943	434959	*363	-	-	-	*1859	7191	26366	66088	156623	281628	4358867
44 Dividends, domestic corporations	572344	6533	-	-	-	-	*18419	*312	568	4037	8828	30834	502814
45 Dividends, foreign corporations	389409	-	-	-	-	-	4	-	*8	*1163	721	1262	386249
46 Other receipts	37261095	2773567	*741	*-0	*7091	5092	21042	53841	101386	173718	274459	525222	33324936
47 Total deductions	373104226	46754947	*52883	*828	*8484	151770	755425	474339	2139134	5315765	9918247	16360376	291172027
48 Cost of sales and operations	540616	4219	-	-	-	-	33	-	*868	*2837	5559	37852	489249
49 Compensation of officers	13561786	571166	*772	*259	-	*750	59203	34202	244277	549255	857662	1068690	10175550
50 Repairs	3217814	99124	*469	*1	-	*234	1697	4333	24845	68151	123146	204434	2691380
51 Bad debts	26550672	4225078	*617	*32	-	*46683	54913	26295	143249	155972	402687	886026	20609118
52 Rent paid on business property	7095988	636458	*2126	*86	-	*119	19613	6825	16664	53703	121088	202322	6036985
53 Taxes paid	9162033	638750	*2440	*116	-	*1047	26808	11353	62011	169178	327355	526132	7396844
54 Interest paid	160301520	29649444	*2781	*17	-	*316	192697	73775	726637	2147778	4110796	6521839	116875441
55 Contributions or gifts	691106	13878	-	-	-	-	*1479	297	4666	11374	21608	36502	601302
56 Amortization	2403830	120914	*54	*1	-	**	2847	943	8795	24267	43933	48675	2153400
57 Depreciation	16001832	437634	*295	*10	-	*94	12980	6485	54678	160644	314986	515598	14498427
58 Depletion	19611	111	-	-	-	-	-	*1	*1	92	197	354	18855
59 Advertising	3395943	54710	*2084	-	-	*1	5825	2032	15973	46047	89216	150368	3029688
60 Pension, prof sh, stock, annuity	2486325	72565	1	-	-	**	2272	*1194	11700	38903	84622	146189	2128881
61 Employee benefit programs	7130024	362065	*1057	-	-	**	10982	4460	45198	119108	216646	339902	6030606
62 Net loss, noncapital assets	3924195	1543228	314	-	*6450	70411	111793	152683	129863	107047	41217	330990	1430198
63 Other deductions	116620932	8325602	*39873	*306	*2033	32115	252284	149462	649711	1661410	3157529	5344505	97006103
64 Total receipts less total deducts	46885754	-363259	*-12058	*22	-	-122432	-28828	-112231	114008	1004771	2198586	3138455	41068719
65 Const taxable inc frm rel frn corps	3414891	482	-	-	-	-	-	-	-	-	-	-0	3414409
66 Net income (less deficit), total	44466422	-452077	*-12058	*22	-	-122432	-47649	-113955	54808	802819	1754880	2462889	40139175
67 Net income, total	50486782	2421528	100	*81	-	*1041	136017	40690	293364	955701	1927888	3167781	41542593
68 Deficit, total	6020360	2873604	*12158	*59	-	123473	183666	154645	238556	152882	173008	704892	1403418
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-777840	-777840	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*3833	-	-	-	-	-	-	-	*3833	-	-	-	-
72 Statutory special deductions, total	3063076	308073	100	-	-	*1041	16380	*8351	33440	89963	108712	143148	2353868
73 Net operating loss deduction	2629289	303487	100	-	-	*1041	*2858	*8133	33123	85999	100408	121182	1972959
74 Dividends received deduction	426993	4586	-	-	-	-	*13486	*218	318	3964	7094	21731	375597
75 Public utility div paid deduction	*1213	-	-	-	-	-	-	-	-	*-0	1211	2	-
76 Income subject to tax	47354900	2116182	-	*81	-	-	119879	32410	256098	865920	1819369	3025695	39119266
77 Income tax before credits, total	16728553	767902	-	*12	-	-	41375	9292	81340	295201	623952	1035401	13874078
78 Regular tax	16457187	736347	-	*12	-	-	41073	9226	79591	290920	617311	1029089	13653617
79 Personal holding company tax	*377	-	-	-	-	-	*150	-	-	-	9	22	196
80 Recapture of investment credit	*40	-	-	-	-	-	*5	-	-	-	-	-	35
81 Alternative minumum tax	193891	5667	-	-	-	-	-	*61	1726	4241	6542	6543	169110
82 Environmental tax	57889	2681	-	-	-	-	147	5	*23	12	95	1229	53696
83 Foreign tax credit	2297745	177	-	-	-	-	-	-	-	-	13	457	2297097
84 U.S. Possessions tax credit	15776	-	-	-	-	-	-	-	-	-	-	-	15776
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	9009	-	-	-	-	-	-	-	-	-	-	-	9009
87 General business credit	260569	4548	-	-	-	-	868	*3	223	1245	2008	3502	248172
88 Prior year minumum tax credit	454561	12187	-	-	-	-	-	-	1034	4125	9943	11248	416024
89 Income tax after credits, total	13690894	750990	-	*12	-	-	40507	9289	80082	289831	611988	1020194	10888001

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Mutual savings banks

MINOR INDUSTRY 6030
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	219	4	-	-	-	-	3	-	**	*12	26	101	73
2 Total assets	100852336	-	-	-	-	-	28320	-	**	*421422	2089525	17273102	81039968
3 Cash	2562430	-	-	-	-	-	2433	-	**	*27230	72142	627619	1833005
4 Notes and accounts receivable	7366348	-	-	-	-	-	1701	-	**	*37981	281238	1208271	5837157
5 Less: Allowance for bad debts	1448467	-	-	-	-	-	-	-	-	*2402	175654	509532	760881
6 Inventories	2493	-	-	-	-	-	-	-	-	-	-	2059	434
7 Investments in govt. obligations, Total	9945949	-	-	-	-	-	82	-	-	*43649	240146	2413205	7248867
8 Tax-exempt securities	314734	-	-	-	-	-	6	-	-	*5006	41229	44574	223918
9 Other current assets	2580430	-	-	-	-	-	16729	-	**	*20766	24797	342311	2175828
10 Loans to stockholders	122385	-	-	-	-	-	5074	-	**	-	1058	111914	4339
11 Mortgage and real estate loans	63857088	-	-	-	-	-	2139	-	-	*277202	1206212	10017694	52353841
12 Other investments	13344107	-	-	-	-	-	307	-	-	*4202	328514	2532582	10478503
13 Depreciable assets	1471290	-	-	-	-	-	28	-	-	*7096	56341	336304	1071520
14 Less: Accumulated depreciation	514085	-	-	-	-	-	16	-	-	*3243	14933	114804	381089
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	122180	-	-	-	-	-	1	-	-	*531	3781	31941	85926
18 Intangible assets (Amortizable)	223129	-	-	-	-	-	-0	-	-	-	-	1414	221715
19 Less: Accumulated amortization	124647	-	-	-	-	-	-	-	-	-	-	299	124348
20 Other assets	1026972	-	-	-	-	-	-164	-	**	*3405	24652	227847	771232
21 Total liabilities	100852336	-	-	-	-	-	28320	-	**	*421422	2089525	17273102	81039968
22 Accounts payable	3066781	-	-	-	-	-	44	-	**	*7483	140773	274524	2643957
23 Mort, notes, and bonds under 1 yr	308170	-	-	-	-	-	14612	-	**	-	2740	103373	187445
24 Other current liabilities	82512839	-	-	-	-	-	27157	-	**	*373263	1953043	15583428	64575947
25 Loans from stockholders	94932	-	-	-	-	-	-	-	-	-	1066	262	93603
26 Mort, notes, bonds, 1 yr or more	2601064	-	-	-	-	-	99	-	-	-	26994	81607	2492364
27 Other liabilities	4883381	-	-	-	-	-	878	-	**	*2058	11882	279377	4589186
28 Net worth	7385169	-	-	-	-	-	-14470	-	**	*38617	-46974	950531	6457465
29 Capital stock	89896	-	-	-	-	-	-	-	-	*494	1188	2880	85335
30 Paid-in or capital surplus	1330716	-	-	-	-	-	12	-	-	*5231	20462	90418	1214593
31 Retained earnings, appropriated	359615	-	-	-	-	-	34	-	-	*2263	9521	154682	193115
32 Retained earnings, unappropriate	5635950	-	-	-	-	-	-14516	-	**	*30629	-78132	702551	4995417
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	31007	-	-	-	-	-	-	-	-	-	13	-	30994
35 Total receipts	8069868	20354	-	-	-	-	130558	-	**	*33239	177952	1320006	6387759
36 Business receipts	620571	897	-	-	-	-	7405	-	-	*1050	5934	60828	544458
37 Interest	6979546	17463	-	-	-	-	114273	-	**	*30879	148685	1182712	5485534
38 Interest on govt. obligations, State and local	23741	42	-	-	-	-	439	-	-	*542	187	4433	18097
39 Rents	53885	128	-	-	-	-	-	-	-	*47	653	3208	49848
40 Royalties	6	-	-	-	-	-	-	-	-	-	2	4	-
41 Net S-T cap gain less net LT loss	6101	-	-	-	-	-	471	-	-	-	968	1625	3038
42 Net L-T cap gain less net ST loss	42486	24	-	-	-	-	1454	-	-	*262	1184	7820	31742
43 Net gain, noncapital assets	137895	993	-	-	-	-	-	-	-	*11	2721	18755	115416
44 Dividends, domestic corporations	54202	97	-	-	-	-	3897	-	-	*150	1032	16361	32665
45 Dividends, foreign corporations	140	-	-	-	-	-	-	-	-	-	3	100	37
46 Other receipts	151295	710	-	-	-	-	2619	-	**	*297	16584	24161	106924
47 Total deductions	6932632	18293	-	-	-	-	136427	-	**	*26349	204498	1318481	5228584
48 Cost of sales and operations	116608	-	-	-	-	-	33	-	-	-	-	17028	99547
49 Compensation of officers	189572	231	-	-	-	-	5394	-	-	*1730	6919	47101	128197
50 Repairs	43265	189	-	-	-	-	-	-	-	*140	1471	9658	31806
51 Bad debts	612636	1489	-	-	-	-	16757	-	-	*1061	53348	258405	281577
52 Rent paid on business property	89339	9	-	-	-	-	2109	-	-	*26	737	4796	81662
53 Taxes paid	270830	462	-	-	-	-	3400	-	-	*1024	5027	37454	223463
54 Interest paid	3258449	9536	-	-	-	-	57687	-	-	*12954	62803	548337	2567132
55 Contributions or gifts	10511	22	-	-	-	-	217	-	-	*39	178	3287	6768
56 Amortization	17219	-	-	-	-	-	82	-	-	*4	22	1199	15911
57 Depreciation	141356	254	-	-	-	-	1089	-	-	*468	3540	22708	113297
58 Depletion	1	-	-	-	-	-	-	-	-	-	-0	1	-
59 Advertising	64724	146	-	-	-	-	737	-	-	*125	1215	9152	53347
60 Pension, prof sh, stock, annuity	36494	92	-	-	-	-	490	-	-	*350	922	7277	27364
61 Employee benefit programs	111990	396	-	-	-	-	821	-	-	*597	2488	23253	84435
62 Net loss, noncapital assets	21386	-	-	-	-	-	8493	-	**	*17	13	8131	4731
63 Other deductions	1948251	5466	-	-	-	-	39118	-	**	*7814	65813	320694	1509346
64 Total receipts less total deducts	1137235	2061	-	-	-	-	-5870	-	**	*6890	-26546	1525	1159175
65 Const taxable inc frm rel frn corps	23	-	-	-	-	-	-	-	-	-	-	-	23
66 Net income (less deficit), total	1113518	2019	-	-	-	-	-6309	-	**	*6348	-26733	-2908	1141100
67 Net income, total	1454151	2468	-	-	-	-	12951	-	-	*6348	20476	219942	1191966
68 Deficit, total	340633	449	-	-	-	-	19260	-	**	-	47209	222850	50865
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	80495	64	-	-	-	-	2764	-	-	*105	711	11610	65241
73 Net operating loss deduction	38997	-	-	-	-	-	-	-	-	-	-	474	38523
74 Dividends received deduction	36660	64	-	-	-	-	2728	-	-	*105	711	11136	21915
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1376852	2410	-	-	-	-	10187	-	-	*6243	19817	208471	1129723
77 Income tax before credits, total	478732	819	-	-	-	-	3473	-	-	*2104	6730	70947	394660
78 Regular tax	476271	817	-	-	-	-	3460	-	-	*2104	6729	70873	392288
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1048	2	-	-	-	-	-	-	-	-	1	-	1046
82 Environmental tax	1413	-	-	-	-	-	13	-	-	-	-	74	1326
83 Foreign tax credit	25	-	-	-	-	-	-	-	-	-	-0	10	14
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3271	-	-	-	-	-	604	-	-	-	172	605	1890
88 Prior year minumum tax credit	1407	-	-	-	-	-	-	-	-	*44	1	125	1237
89 Income tax after credits, total	474030	819	-	-	-	-	2868	-	-	*2060	6557	70206	391519

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Bank holding companies

MINOR INDUSTRY 6060 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	6093	166	*607	**	-	**	119	101	744	1231	1377	1059	688
2 Total assets	3985236559	-	*17857	**	-	**	311203	842944	13065300	45377427	98932912	161975015	3664713901
3 Cash	273879682	-	*11065	**	-	-	45594	96514	860786	2699957	5311965	7862997	256990803
4 Notes and accounts receivable	1839681194	-	*33	**	-	-	*32449	390221	6898947	24188459	51693424	85109715	1671367946
5 Less: Allowance for bad debts	49689697	-	-	-	-	-	*839	10021	108302	364361	805798	1297787	47102589
6 Inventories	132365	-	-	-	-	-	-	-	-	*2889	12214	52247	65014
7 Investments in govt. obligations, Total	491095623	-	-	-	-	-	*21302	208325	3281982	11047012	23883717	36869608	415783676
8 Tax-exempt securities	60808746	-	-	-	-	-	*1565	*9878	478083	2059489	4465236	7221467	46573027
9 Other current assets	192294380	-	6	-	-	**	*42743	33961	370798	953087	2154292	3319012	185420480
10 Loans to stockholders	451844	-	-	-	-	-	-	1389	*298	*1656	3768	189	444544
11 Mortgage and real estate loans	330140359	-	-	-	-	-	*5769	154487	919394	3633999	6210905		319215806
12 Other investments	450384490	-	618	-	-	**	*160359	78102	850747	2787461	5961848	12047895	428497461
13 Depreciable assets	93911149	-	-	-	-	-	*802	30248	322833	1240172	2752302	4773341	84791451
14 Less: Accumulated depreciation	41347781	-	-	-	-	-	-	12787	158852	560506	1291120	2237373	37087143
15 Depletable assets	6771	-	-	-	-	-	-	-	-	*-0	3777	948	2046
16 Less: Accumulated depletion	2713	-	-	-	-	-	-	-	-	-	1149	-	1563
17 Land	7019408	-	-	-	-	-	*429	*1624	17519	84819	254678	459502	6200839
18 Intangible assets (Amortizable)	18651539	-	*6123	-	-	-	*5616	*2278	53590	117808	277169	458019	17730937
19 Less: Accumulated amortization	4157663	-	*41	-	-	-	*2849	*1544	15500	37818	88704	127876	3883330
20 Other assets	321976863	-	*53	-	-	**	*4032	8987	57883	237909	711296	1252207	319704496
21 Total liabilities	3985236559	-	*17857	**	-	**	311203	842944	13065300	45377427	98932912	161975015	3664713901
22 Accounts payable	121645062	-	56	**	-	**	*17588	*97839	1437845	3927281	7493820	12732223	95938408
23 Mort, notes, and bonds under 1 yr	164909243	-	*8281	-	-	-	*1666	*2801	66161	285152	596258	1153795	162795129
24 Other current liabilities	2887587829	-	*8263	**	-	**	*127818	605135	9940621	35589443	79303022	129365746	2632647782
25 Loans from stockholders	8260566	-	*573	-	-	-	-	-	12689	304813	38583	21981	7881926
26 Mort, notes, bonds, 1 yr or more	199568037	-	*24009	**	-	**	*13091	*15288	130784	700938	889362	1572122	196222442
27 Other liabilities	185462131	-	6210	-	-	-	*267	15646	71975	1096091	757270	1620244	181894427
28 Net worth	417803692	-	*-29535	**	-	**	150772	106236	1405225	3473708	9854597	15508904	387333786
29 Capital stock	61428699	-	*3405	**	-	**	50670	37894	194718	716046	1241556	1856673	57327738
30 Paid-in or capital surplus	184742730	-	*38623	**	-	-	*93151	36497	547898	3170094	3307802	5161607	172387058
31 Retained earnings, appropriated	1434471	-	-	-	-	-	-	-	16575	30143	52708	114264	1220782
32 Retained earnings, unappropriate	174393880	-	*-69246	**	-	**	15153	36186	710531	-145644	5532370	8687516	159627015
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4196088	-	*2318	-	-	-	*8201	*4342	64496	296931	279839	311156	3228806
35 Total receipts	342642405	3166998	*40825	-	-	**	458824	140249	994023	3485030	7672877	12509265	314174313
36 Business receipts	50132869	711546	*33358	-	-	**	*125570	14884	86717	353025	808904	1364595	46634268
37 Interest	237583045	2135029	*5928	-	-	**	*286447	103524	847432	2879283	6234808	10086000	215004594
38 Interest on govt. obligations, State and local	5192667	69140	-	-	-	-	*17340	713	27684	121827	288466	478696	4188801
39 Rents	9501893	88724	*315	-	-	**	5379	*172	3700	14789	58043	90870	9239901
40 Royalties	279492	9	-	-	-	-	-	*8	*22	3140	328	734	275252
41 Net S-T cap gain less net LT loss	183252	204	-	-	-	-	56	*8	*91	268	2443	2737	177446
42 Net L-T cap gain less net ST loss	1799166	7376	119	-	-	**	4	*1512	2606	3127	10653	20322	1753448
43 Net gain, noncapital assets	4419484	49071	*363	-	-	-	651	6223	9934	32170	92649	160229	4068194
44 Dividends, domestic corporations	496324	915	-	-	-	-	*14523	*312	525	2650	6107	8485	462806
45 Dividends, foreign corporations	388294	-	-	-	-	-	4	-	*-0	*1019	718	1072	385480
46 Other receipts	32665918	104984	*741	-	-	**	*8850	12894	15312	73732	169756	295526	31984123
47 Total deductions	298785452	2814928	*52883	**	-	**	357891	118843	835368	2861524	6189505	10151258	275403253
48 Cost of sales and operations	391708	4219	-	-	-	-	-	-	*74	*2329	2361	11639	371086
49 Compensation of officers	11543802	209185	*772	-	-	**	36773	15864	111706	309635	555562	736722	9567582
50 Repairs	2834834	26405	*469	-	-	**	*1001	2293	11602	38238	80953	138822	2535052
51 Bad debts	20306548	190231	*617	-	-	**	*17976	1459	20384	61558	183897	345766	19484658
52 Rent paid on business property	5909100	50586	*2126	-	-	**	*12711	*687	3100	21417	59160	116973	5642339
53 Taxes paid	7625561	83118	*2440	**	-	**	*18592	4204	27547	95273	201036	329998	6863354
54 Interest paid	120557944	987761	*2781	-	-	**	*129517	41513	358657	1221167	2639109	4243384	110934054
55 Contributions or gifts	638122	10973	-	-	-	-	*1184	129	1860	7266	14432	24781	577497
56 Amortization	2198564	16622	*54	-	-	**	*1888	383	3140	12944	29076	32955	2101502
57 Depreciation	14592925	127224	*295	-	-	**	*9095	3661	25477	89774	204813	352392	13780193
58 Depletion	19473	111	-	-	-	-	-	*1	*1	*88	99	324	18849
59 Advertising	3102288	27138	*2084	-	-	**	*3254	1098	7578	26422	57325	98892	2878496
60 Pension, prof sh, stock, annuity	2184429	16047	1	-	-	**	1782	*1089	5415	23222	57052	100158	1979662
61 Employee benefit programs	6229853	63697	*1057	-	-	**	8089	1652	20124	67117	136066	219150	5712901
62 Net loss, noncapital assets	1249684	17542	314	-	-	**	3532	90	2746	31676	25159	51860	1116765
63 Other deductions	99400618	984069	*39873	**	-	**	*112497	44717	235957	853396	1943406	3347442	91839261
64 Total receipts less total deducts	43856952	352070	*-12058	**	-	**	100934	21407	158655	623506	1483372	2358007	38771060
65 Const taxable inc frm rel frn corps	3409692	482	-	-	-	-	-	-	-	-	-	-0	3409209
66 Net income (less deficit), total	42073977	283412	*-12058	**	-	**	83594	20694	130971	501679	1194906	1879311	37991469
67 Net income, total	43555919	367680	100	-	-	-	*116163	22812	141037	550955	1246185	2005069	39105920
68 Deficit, total	1481942	84268	*12158	**	-	**	*32569	*2118	10066	49276	51279	125758	1114451
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	2469369	4803	100	-	-	-	*11382	*7202	15008	39070	64910	98687	2228209
73 Net operating loss deduction	2092275	4150	100	-	-	-	*624	*6983	14720	36068	58544	91952	1879134
74 Dividends received deduction	375141	652	-	-	-	-	*10758	*218	288	3001	5155	6503	348566
75 Public utility div paid deduction	*1211	-	-	-	-	-	-	-	-	*-0	1211	-	-
76 Income subject to tax	41012623	363134	-	-	-	-	*105023	15681	126037	511985	1181408	1907171	36802183
77 Income tax before credits, total	14495666	126676	-	-	-	-	*36807	4749	39453	174533	405453	654689	13053306
78 Regular tax	14278956	125587	-	-	-	-	*36522	4682	38928	172166	401227	648345	12851498
79 Personal holding company tax	*377	-	-	-	-	-	*150	-	-	-	9	22	196
80 Recapture of investment credit	35	-	-	-	-	-	-	-	-	-	-	-	35
81 Alternative minumum tax	163432	617	-	-	-	-	-	*61	523	2333	4169	5556	150172
82 Environmental tax	52321	386	-	-	-	-	135	5	*2	*6	55	765	50967
83 Foreign tax credit	2295156	13	-	-	-	-	-	-	-	-	13	270	2294859
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	9009	-	-	-	-	-	-	-	-	-	-	-	9009
87 General business credit	251235	*3554	-	-	-	-	264	*3	*157	891	1224	2274	242868
88 Prior year minumum tax credit	435070	10305	-	-	-	-	-	-	550	2435	6260	7829	407691
89 Income tax after credits, total	11505197	112804	-	-	-	-	*36543	4746	38746	171207	397957	644316	10098879

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4361	407	-	*132	*17	148	261	191	808	988	788	475	146
2 Total assets	318597666	-	-	*13407	*7641	117056	546319	1434771	13955585	35277292	54972271	69918228	142355096
3 Cash	24610358	-	-	*13290	*218	50950	174847	166845	1060943	2299685	3119910	3518639	14205031
4 Notes and accounts receivable	158281713	-	-	-	*3336	27969	157772	604433	6909662	18349322	29224982	35296483	67707754
5 Less: Allowance for bad debts	3919889	-	-	-	-	*527	*61887	69875	255752	312490	466541	835570	1917246
6 Inventories	16820	-	-	-	-	-	-	-	-	*34	803	1013	14970
7 Investments in govt. obligations, Total	66864057	-	-	-	-	-	*66091	381810	3672563	8916839	12850349	15843205	25133199
8 Tax-exempt securities	9122286	-	-	-	-	-	*14994	26449	447788	1426275	2379327	2970802	1856651
9 Other current assets	13210664	-	-	-	-	-	54442	38112	605707	751277	1137513	1318807	9304805
10 Loans to stockholders	1207608	-	-	*17	-	-	*7084	*351	-	187	5123	517	1194331
11 Mortgage and real estate loans	19530896	-	-	-	*3655	*23796	100229	122814	635115	1336519	2434360	5137641	9736767
12 Other investments	17822980	-	-	-	*431	*6351	*4716	84637	574143	1540205	2871017	4696932	8044547
13 Depreciable assets	8146522	-	-	*111	-	*3806	26552	29944	383039	969043	1505739	1911121	3317166
14 Less: Accumulated depreciation	3895929	-	-	*10	-	*2859	*13852	*16955	190115	471573	668601	843888	1688075
15 Depletable assets	*924	-	-	-	-	-	-	-	-	*921	3	-	-
16 Less: Accumulated depletion	*609	-	-	-	-	-	-	-	-	*609	-	-	-
17 Land	796071	-	-	-	-	*3138	*1030	*705	29647	100360	150227	205435	305528
18 Intangible assets (Amortizable)	354211	-	-	-	-	-	*2413	*10515	9400	17108	48146	162902	103726
19 Less: Accumulated amortization	97238	-	-	-	-	-	*2056	*7354	5848	9046	14981	27507	30447
20 Other assets	6546221	-	-	-	-	*4433	13944	62339	79292	363237	394894	561693	5066388
21 Total liabilities	318597666	-	-	*13407	*7641	117056	546319	1434771	13955585	35277292	54972271	69918228	142355096
22 Accounts payable	14603847	-	-	*53	-	*173	3742	61189	944829	2065845	2439348	3752378	5336290
23 Mort, notes, and bonds under 1 yr	5062303	-	-	-	-	-	*12911	*26047	137170	89126	279554	412735	4104761
24 Other current liabilities	258454118	-	-	*73	*5731	*91153	307666	1053807	11214129	29087499	45918182	58254712	112521165
25 Loans from stockholders	111139	-	-	-	-	-	*5772	-	*6212	*2068	1904	12183	83000
26 Mort, notes, bonds, 1 yr or more	4941383	-	-	-	-	-	*22282	*9637	5179	63366	143443	494887	4202588
27 Other liabilities	11189150	-	-	-	*45499	1395098	1113170	830461	1019565	606388	448558	1048212	4682200
28 Net worth	24235726	-	-	*13281	*-43588	-1369368	-919224	-546370	628501	3363000	5741282	5943120	11425092
29 Capital stock	7364803	-	-	*93	*17242	*95108	79653	45419	350819	968971	1283087	1446838	3077572
30 Paid-in or capital surplus	10155095	-	-	*12997	*17587	*99997	133552	127125	668725	1235710	1762877	1876280	4220244
31 Retained earnings, appropriated	333120	-	-	-	-	-	*1724	*13352	16773	50567	70442	115075	65187
32 Retained earnings, unappropriate	6501720	-	-	*191	*-78417	-1564473	-1132573	-727985	-421801	1176945	2640130	2526811	4082892
33 Retained earnings (S Corp)	*14675	-	-	-	-	-	-	-	*14675	-	-	-	-
34 Less: Cost of treasury stock	133687	-	-	-	-	-	*1581	*4283	*689	69193	15254	21884	20803
35 Total receipts	69277708	43204336	-	*850	*8484	29338	137215	221859	1259119	2802268	4266005	5669560	11678675
36 Business receipts	7250483	3341097	-	*850	-	*9257	66659	72182	206015	287224	476412	736396	2054391
37 Interest	55443080	36471839	-	-	*1393	14783	57952	104022	912304	2282441	3459940	4387120	7751287
38 Interest on govt. obligations, State and local	617817	20117	-	-	-	-	*1042	1011	31517	79584	155054	192437	137055
39 Rents	499132	135144	-	-	-	*205	*513	226	4559	14087	16666	29839	297893
40 Royalties	539	-	-	-	-	-	-	-	*4	41	159	251	85
41 Net S-T cap gain less net LT loss	64747	59321	-	-	-	-	-	*46	630	472	1830	754	1695
42 Net L-T cap gain less net ST loss	158672	118529	-	-	-	-	*269	*2458	1535	3444	4882	8506	19049
43 Net gain, noncapital assets	776564	384895	-	-	-	-	*1208	*968	16432	33907	61253	102644	175256
44 Dividends, domestic corporations	21818	5520	-	-	-	-	-	-	42	1236	1688	5988	7343
45 Dividends, foreign corporations	*974	-	-	-	-	-	-	-	*8	*144	-	90	732
46 Other receipts	4443882	2667873	-	*-0	*7091	5092	9573	40947	86074	99688	88119	205535	1233889
47 Total deductions	67386141	43921726	-	*828	*8484	151770	261107	355497	1303766	2427892	3524244	4890637	10540190
48 Cost of sales and operations	32299	-	-	-	-	-	-	-	*793	*508	3198	9185	18615
49 Compensation of officers	1828412	361750	-	*259	-	*750	*17036	18338	132571	237890	295181	284866	479772
50 Repairs	339715	72529	-	*1	-	*234	696	2040	13243	29773	40722	55954	124522
51 Bad debts	5631487	4033358	-	*32	-	*46683	*20179	24836	122865	93354	165442	281856	842882
52 Rent paid on business property	1097549	585863	-	*86	-	*119	*4792	6138	13564	32260	61190	80553	312983
53 Taxes paid	1265642	555171	-	*116	-	*1047	4816	7149	34464	72881	121291	158680	310026
54 Interest paid	36485127	28652146	-	*17	-	*316	*5493	32261	367980	913658	1408884	1730117	3374255
55 Contributions or gifts	42473	2883	-	-	-	-	*79	167	2806	4069	6999	8433	17036
56 Amortization	188047	104292	-	*1	-	-	*876	*560	5655	11318	14835	14522	35987
57 Depreciation	1267550	310156	-	*10	-	*94	2796	2824	29202	70401	106633	140499	604937
58 Depletion	137	-	-	-	-	-	-	-	-	*4	98	29	7
59 Advertising	228931	27426	-	-	-	*1	1834	933	8395	19499	30675	42324	97845
60 Pension, prof sh, stock, annuity	265402	56426	-	-	-	-	-	*104	6285	15331	26648	38754	121855
61 Employee benefit programs	788181	297972	-	-	-	-	*2072	2808	25074	51393	78092	97498	233270
62 Net loss, noncapital assets	2653125	1525686	-	-	*6450	70411	99768	152593	127117	75353	16045	270999	308702
63 Other deductions	15272063	7336067	-	*306	*2033	32115	100669	104745	413754	800200	1148310	1676368	3657497
64 Total receipts less total deducts	1891567	-717390	-	*22	-	-122432	-123892	-133638	-44647	374375	741761	778923	1138484
65 Const taxable inc frm rel frn corps	5177	-	-	-	-	-	-	-	-	-	-	-	5177
66 Net income (less deficit), total	1278927	-737507	-	*22	-	-122432	-124933	-134649	-76164	294792	586707	586486	1006606
67 Net income, total	5476712	2051380	-	*81	-	*1041	*6904	17878	152327	398398	661227	942769	1244707
68 Deficit, total	4197786	2788888	-	*59	-	123473	131837	152527	228491	103606	74520	356283	238101
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-777840	-777840	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*3833	-	-	-	-	-	-	-	*3833	-	-	-	-
72 Statutory special deductions, total	513211	303206	-	-	-	*1041	*2234	*1150	18432	50788	43092	32851	60418
73 Net operating loss deduction	498017	299337	-	-	-	*1041	*2234	*1150	18402	49931	41864	28757	55302
74 Dividends received deduction	15192	3869	-	-	-	-	-	-	30	857	1228	4092	5116
75 Public utility div paid deduction	2	-	-	-	-	-	-	-	-	-	-	2	-
76 Income subject to tax	4965426	1750637	-	*81	-	-	*4669	16728	130062	347693	618143	910053	1187359
77 Income tax before credits, total	1754155	640407	-	*12	-	-	*1095	4544	41887	118564	211769	309765	426112
78 Regular tax	1701960	609943	-	*12	-	-	*1091	4544	40663	116650	209355	309871	409832
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*5	-	-	-	-	-	*5	-	-	-	-	-	-
81 Alternative minumum tax	29411	5047	-	-	-	-	-	-	1203	1908	2373	987	17893
82 Environmental tax	4155	2295	-	-	-	-	-	-	*21	*6	40	389	1403
83 Foreign tax credit	2564	164	-	-	-	-	-	-	-	-	1	176	2223
84 U.S. Possessions tax credit	15776	-	-	-	-	-	-	-	-	-	-	-	15776
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6063	994	-	-	-	-	-	-	*66	353	612	622	3415
88 Prior year minumum tax credit	18085	1882	-	-	-	-	-	-	484	1647	3682	3294	7096
89 Income tax after credits, total	1711668	637367	-	*12	-	-	*1095	4544	41337	116564	207474	305672	397603

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks

MAJOR GROUP 46
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	24437	1207	9407	3581	2466	1878	2161	462	657	595	652	647	724
2 Total assets	1809995576	-	250481	566611	897485	1326609	4774366	3070401	10823868	21595757	46589142	102766013	1617334842
3 Cash	65223822	-	103769	209756	205383	203769	364474	244362	883156	1695410	2951667	5339242	53022833
4 Notes and accounts receivable	345982113	-	*17093	131619	290279	590075	2372650	1328375	3652276	4653162	9393830	18516604	305036151
5 Less: Allowance for bad debts	17298590	-	-	-	*9685	22335	70690	29789	206045	382585	893765	1795443	13888254
6 Inventories	599385	-	-	-	-	-	*5867	-	*305	*6820	19557	207735	359101
7 Investments in govt. obligations, Total	68214492	-	-	-	-	*14136	*9396	*15532	215351	981438	2688134	5761567	58528938
8 Tax-exempt securities	21785029	-	-	-	*680	-	*3231	*42	18553	64891	106563	249502	21341566
9 Other current assets	96879355	-	*11945	28249	63322	34915	352066	261523	983336	1041268	1838877	4394482	87869372
10 Loans to stockholders	9811641	-	*13743	*1844	*16275	*43962	21297	100524	82201	24110	144785	829666	8533234
11 Mortgage and real estate loans	895083705	-	*6006	*54158	*92494	*161063	768439	524606	3271173	9322784	23556477	50822272	806504232
12 Other investments	224699943	-	*18866	*9010	131700	161988	482143	248432	737187	1892800	4085052	11829178	205103587
13 Depreciable assets	28871409	-	146104	138742	128866	135532	448182	99025	291168	717768	990469	2122625	23652929
14 Less: Accumulated depreciation	12384271	-	89152	46092	59370	59901	191561	38592	135185	274583	415012	1015353	10059468
15 Depletable assets	14882	-	-	-	-	-	-	-	*11	-	2030	-0	12841
16 Less: Accumulated depletion	3826	-	-	-	-	-	-	-	-	-	364	-	3461
17 Land	2781027	-	*14667	*7400	*9416	*27148	96853	*22610	37594	83094	118787	264908	2098550
18 Intangible assets (Amortizable)	11159610	-	*1554	*2764	*17737	*73774	76376	31010	101867	90094	250044	848135	9666255
19 Less: Accumulated amortization	3288829	-	*664	*1618	*1922	*47509	29238	12638	23894	28931	66075	352568	2723772
20 Other assets	71864679	-	6549	30779	12311	9993	64882	275377	914814	1708217	1818087	4743461	62280209
21 Total liabilities	1809995576	-	250481	566611	897485	1326609	4774366	3070401	10823868	21595757	46589142	102766013	1617334842
22 Accounts payable	73106308	-	20380	12234	46366	69115	172030	152801	428102	736819	2158956	3713625	65595879
23 Mort, notes, and bonds under 1 yr	269326738	-	*8988	*38918	125885	212916	1334024	763485	2617234	2734874	6078630	12371909	243039875
24 Other current liabilities	758138742	-	51819	34026	58162	93399	438860	575465	4287944	11953034	30616779	63629065	646400188
25 Loans from stockholders	28156490	-	88525	82341	147626	125584	670481	436111	263281	235154	376718	888985	24841686
26 Mort, notes, bonds, 1 yr or more	368526758	-	*17213	*68268	184574	261224	737139	322733	1582832	1893353	2577790	9229638	351651995
27 Other liabilities	201665327	-	*17346	*9022	24633	3118976	2241820	2267946	4157534	5435470	7125634	11817994	165448952
28 Net worth	111075213	-	46209	321802	310240	-2554605	-819986	-1448141	-2513059	-1392948	-2345364	1114797	120356267
29 Capital stock	16814128	-	684544	74042	83903	124909	381741	359716	284487	810053	843818	1559631	11607283
30 Paid-in or capital surplus	86256216	-	5592902	*60538	*90589	1566343	410152	539549	346216	1142853	1205361	2870583	72431128
31 Retained earnings, appropriated	5164591	-	*2090850	-	-	*43	-	*1874	14299	85910	192672	424801	2354142
32 Retained earnings, unappropriate	6989089	-	-8230067	74716	143473	-4328258	-1686097	-2359157	-3384368	-3562621	-4729840	-3810991	38862298
33 Retained earnings (S Corp)	1161901	-	-25042	135786	-288	86460	123528	30850	239542	138181	162547	120031	150306
34 Less: Cost of treasury stock	5310713	-	*66978	*23280	*7438	*4102	49311	*20974	13235	7324	19922	49258	5048890
35 Total receipts	203456529	1604941	1192685	1354203	657704	592347	1803779	1083200	2243292	3024483	5307026	11426186	173166685
36 Business receipts	61438424	258358	1102757	1134359	618501	483615	1439146	684407	1058208	1025816	1558935	2687685	49386636
37 Interest	110511835	1159514	36142	25447	16337	51410	193797	131837	623316	1260385	3006209	6655694	97351748
38 Interest on govt. obligations, State and local	1002043	1271	-	*125	*413	-	*40	*185	2025	2545	7239	18890	969308
39 Rents	2257175	5470	-	15	*5306	*2694	15081	1893	16506	60913	49260	109908	1990128
40 Royalties	109507	*2	-	*3616	-	-	-	*14	*112	*3601	371	7030	94762
41 Net S-T cap gain less net LT loss	271124	*8325	-	*436	*115	*290	*10668	*393	*1004	*8224	2979	3149	235539
42 Net L-T cap gain less net ST loss	1626483	12077	*4427	5	-	*19216	*17440	*9961	5193	20924	18079	18351	1500810
43 Net gain, noncapital assets	2113035	26790	*126	-0	*17	*3741	5472	*20428	19803	52664	73149	219506	1691338
44 Dividends, domestic corporations	411482	1099	-	-0	*286	*246	*3593	*17208	545	3033	4439	8386	372648
45 Dividends, foreign corporations	37929	-	-	-	-	-	*800	-	*2	-	1259	6843	29026
46 Other receipts	23677494	132033	49233	190200	16730	31134	117741	216875	516578	586377	585108	1690745	19544741
47 Total deductions	192658627	1738423	1149964	1268492	595367	632543	1875351	1203189	2776476	3164031	5326415	10965553	161962824
48 Cost of sales and operations	17639694	12127	*132727	*37972	*175116	*31666	*25154	*116616	*13730	68414	612033	110502	16303638
49 Compensation of officers	3693097	96154	223729	221408	97586	84594	234720	92327	149786	177385	191896	299218	1824294
50 Repairs	877882	9179	7170	4902	4378	3465	8414	4448	10131	14582	24628	46824	739762
51 Bad debts	10721506	197182	*10748	*5827	*9544	30715	126284	54415	107321	148065	232011	545767	9253628
52 Rent paid on business property	2563377	25398	57080	40403	27105	26237	43984	22144	34916	48284	65557	123040	2049229
53 Taxes paid	3126102	30636	45998	39329	20886	25708	61088	25684	50465	76877	114102	233616	2401714
54 Interest paid	74877898	606416	46217	144328	21413	45887	209618	132195	382355	732277	1658449	3773218	67125523
55 Contributions or gifts	143824	922	*252	*251	*502	*666	1510	233	873	2041	4116	9525	122931
56 Amortization	1717378	15544	*1021	*266	*715	*9370	9381	6111	39149	18882	51841	145124	1419975
57 Depreciation	3261110	19648	14112	26901	10449	9460	66937	13422	25389	88206	84485	173662	2728439
58 Depletion	5071	-	-	-	-	-	-	-	*336	*74	256	-	4406
59 Advertising	2396954	27320	25603	40566	20119	6150	17446	9313	12200	28886	37823	339470	1832059
60 Pension, prof sh, stock, annuity	774765	10072	*1618	*2704	*7027	*3817	11694	1996	7415	10977	22959	68183	626302
61 Employee benefit programs	1685646	16024	*6100	8605	*4681	4010	17483	10989	18979	31224	59025	131875	1376650
62 Net loss, noncapital assets	9314631	67706	113	*85	*687	*64776	118200	235212	385029	416049	529565	969538	6527672
63 Other deductions	59859692	604096	577476	694945	195159	286023	923439	478084	1538401	1301809	1637669	3995990	47626602
64 Total receipts less total deducts	10797903	-133482	42721	85711	62337	-40196	-71572	-119989	-533183	-139548	-19388	460632	11203860
65 Const taxable inc frm rel frn corps	418638	-	-	-	-	-	-	-	*1341	-	89	4946	412263
66 Net income (less deficit), total	10214498	-134753	42721	85586	61924	-40196	-71613	-120174	-533868	-142093	-26538	446688	10646814
67 Net income, total	22655796	134794	111336	115190	74261	77003	258142	134864	344450	440236	787326	1596651	18581544
68 Deficit, total	12441298	269548	68615	*29604	12337	117199	329755	255038	878318	582329	813863	1149963	7934730
69 Net income (less def), Form 1120-A	8809	-	*2236	*6122	*451	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-36161	*-36161	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	602242	*-12918	66626	69387	20709	20741	81817	48130	91322	60973	55390	44333	55733
72 Statutory special deductions, total	3644746	17388	*17463	-0	*971	*4681	17637	43000	106667	81064	111320	148937	3095617
73 Net operating loss deduction	2416431	*16398	*17463	-	*771	*4509	14351	25814	106292	78922	106874	136013	1909024
74 Dividends received deduction	1224921	761	-	-0	*200	*172	*3286	*17186	376	2141	4446	11359	1184995
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	18298283	102905	14340	35287	46747	42036	130609	42165	127368	284250	619377	1399808	15453391
77 Income tax before credits, total	6248215	35834	2301	7218	13125	10244	38666	13734	41516	95330	197624	461555	5331067
78 Regular tax	6305909	34812	2301	7218	13125	10244	38410	13684	42158	93877	196556	471681	5381842
79 Personal holding company tax	*198	-	-	-	-	-	*197	-	-	-	-0	-	-
80 Recapture of investment credit	97	-	-	-	-	-	-	-	-	-	-	-	97
81 Alternative minumum tax	43571	*954	-	-	-	-	*53	*252	*3393	1529	2291	1300	33800
82 Environmental tax	22857	68	-	-0	-	-	*6	*9	69	97	111	797	21700
83 Foreign tax credit	143255	-	-	-	-	-	-	-	*-0	-	107	1647	141501
84 U.S. Possessions tax credit	18929	2734	-	-	-	-	69	-	-	*2466	-	1132	12528
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2574	-	-	-	-	-	-	-	-	-	101	-	2473
87 General business credit	78712	55	-	-	-	-	*202	*32	*82	*54	231	2760	75295
88 Prior year minumum tax credit	92523	-	-	-	-	-	*31	-	*319	*74	779	1293	90027
89 Income tax after credits, total	5912223	33045	2301	7218	13125	10244	38364	13703	41114	92735	196407	454723	5009243

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2500	104	*63	*5	-	*27	50	81	272	396	495	487	521
2 Total assets	876783317	-	*1769	*555	-	*23878	154452	606921	4781961	14595721	35564290	77222451	743831318
3 Cash	35712822	-	*1769	*221	-	*4116	28262	74389	574897	1398089	2600680	4714677	26315720
4 Notes and accounts receivable	47035235	-	-	*32	-	*8018	63368	87255	442690	1164928	2739650	6001189	36528104
5 Less: Allowance for bad debts	11419542	-	-	-	-	-	*25000	6887	135430	284444	735118	1504952	8727710
6 Inventories	337063	-	-	-	-	-	-	-	-	*1	485	43766	292811
7 Investments in govt. obligations, Total	42208000	-	-	-	-	*6356	*565	*3527	202663	917348	2642134	5690783	32744623
8 Tax-exempt securities	1718055	-	-	-	-	-	-	-	*14174	64891	106563	238685	1293741
9 Other current assets	25150357	-	-	-0	-	*4077	*18909	108587	480132	428434	1068667	2304998	20736554
10 Loans to stockholders	186974	-	-	-	-	-	-	*1017	*13556	10309	13456	24530	124106
11 Mortgage and real estate loans	560239999	-	-	-	-	-	*86508	88295	1995154	7840177	21884476	46615165	481730226
12 Other investments	117363594	-	-	-	-	-	*15807	6306	338275	1386614	3149150	8341553	104125889
13 Depreciable assets	15522816	-	-	-	-	*6980	*995	*5954	75031	262666	701371	1498348	12971471
14 Less: Accumulated depreciation	6838764	-	-	-	-	*6653	*721	*3102	36377	120796	310096	693330	5667688
15 Depletable assets	13452	-	-	-	-	-	-	-	-	-	611	-0	12841
16 Less: Accumulated depletion	3785	-	-	-	-	-	-	-	-	-	324	-	3461
17 Land	1981926	-	-	-	-	-	-	*481	9268	36021	81446	183055	1671655
18 Intangible assets (Amortizable)	4023933	-	-	-	-	-	*1236	-	*6646	8521	16889	98724	3891916
19 Less: Accumulated amortization	888422	-	-	-	-	-	-	-	*2869	2708	6065	30994	845787
20 Other assets	44439605	-	-	*301	-	983	-35477	241100	804152	1485668	1610315	3696253	36636309
21 Total liabilities	876783317	-	*1769	*555	-	*23878	154452	606921	4781961	14595721	35564290	77222451	743831318
22 Accounts payable	19074541	-	*3693	*32	-	*3242	599	1572	151292	348198	905080	2388130	15272700
23 Mort, notes, and bonds under 1 yr	76329764	-	-	-	-	-	-	*2649	*6314	263831	463033	1622962	73970975
24 Other current liabilities	595341293	-	*13348	-	-	*34793	39739	331807	3793221	11168530	30054718	62527357	487377781
25 Loans from stockholders	14168204	-	-	-	-	-	*817	*11797	*10123	*102518	247538	748940	13046470
26 Mort, notes, bonds, 1 yr or more	57767879	-	-	-	-	-	*6152	*2655	189859	174883	455528	1437495	55501307
27 Other liabilities	99515588	-	*11868	*984	-	*3028978	2067564	2050515	3849698	4921712	6786659	10909114	65888498
28 Net worth	14586049	-	*-27139	*-461	-	*-3043134	-1960419	-1794074	-3218545	-2383952	-3348267	-2411547	32773587
29 Capital stock	5196418	-	*604138	-	-	*28371	*1977	*16667	62565	248711	340896	715118	3177975
30 Paid-in or capital surplus	37058843	-	*5439174	-	-	*1394415	*15698	*16184	27221	425797	434978	1492931	27812446
31 Retained earnings, appropriated	4446271	-	*2090850	-	-	-	-	*1874	12712	77400	151270	240027	1872137
32 Retained earnings, unappropriate	-31449172	-	*-8161301	*-461	-	*-4465921	-1978094	-1826713	-3313027	-3134074	-4268265	-4834983	533667
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	666311	-	-	-	-	-	-	2085	*8016	*1786	7146	24640	622638
35 Total receipts	79065228	1317454	*8677	*15556	-	*13799	23483	197327	767260	1551185	3024559	6955381	65190547
36 Business receipts	7102971	86760	-	*1007	-	*1794	*1334	7563	35374	69302	164820	387089	6347928
37 Interest	55490621	1103191	358	*13734	-	*8868	23943	56270	377953	995756	2423616	5139982	45346949
38 Interest on govt. obligations, State and local	117196	1204	-	119	-	-	-	-	907	2535	7165	16734	88533
39 Rents	741509	4992	-	15	-	-	*495	*1363	4573	10504	16302	51483	651783
40 Royalties	422	-	-	-	-	-	-	-	-	*8	1	9	404
41 Net S-T cap gain less net LT loss	12218	*79	-	-	-	-	-	-	*414	*181	1610	2647	7287
42 Net L-T cap gain less net ST loss	323255	7349	-	5	-	15	*12709	*469	*1928	15811	6818	15070	263082
43 Net gain, noncapital assets	1295699	26639	-	-0	-	*9	-	*2008	10071	38916	42462	154593	1021000
44 Dividends, domestic corporations	58797	1099	-	-0	-	-	-	-	241	992	2449	6413	47603
45 Dividends, foreign corporations	1782	-	-	-	-	-	-	-	-	-	-	318	1464
46 Other receipts	13920757	86140	*8319	*675	-	*3113	-14998	129654	335799	417180	359317	1181043	11414514
47 Total deductions	79884356	1386835	*22724	*13853	-	*88598	234626	373155	1398598	1685139	3166506	6819387	64694935
48 Cost of sales and operations	2131920	10593	-	-	-	-	-	*223	-	*3212	2113	26654	2089126
49 Compensation of officers	1194016	91405	-	583	-	-	-	*674	16516	54677	107028	186020	737114
50 Repairs	587904	8633	-	119	-	-	-	*226	1784	7924	16170	35572	517477
51 Bad debts	6287811	111462	-	338	-	-0	*49855	*8506	45891	61657	164771	415084	5430245
52 Rent paid on business property	858487	12987	*81	7	-	*1659	*82	*706	1939	7193	15326	41207	777300
53 Taxes paid	1498867	24848	*44	361	-	*2637	*81	2674	7851	31319	68075	148733	1212244
54 Interest paid	31262947	551939	21613	6441	-	-	*1410	19001	116948	450734	1217824	2649440	26227597
55 Contributions or gifts	49153	917	-	9	-	-	-	*26	340	1367	3426	6892	36176
56 Amortization	422731	14265	-	6	-	-	-	*298	334	816	3943	14203	388865
57 Depreciation	1139115	18203	-	195	-	*949	-	*671	4941	15584	40256	87493	970822
58 Depletion	*94	-	-	-	-	-	-	-	-	*27	-0	-	67
59 Advertising	545126	8866	-	77	-	-	*6	275	2030	7153	18267	42764	465687
60 Pension, prof sh, stock, annuity	318761	9926	-	156	-	-	-	*35	1148	6425	17003	40571	243497
61 Employee benefit programs	751990	14906	-	143	-	-	-	*494	3434	12011	30989	69885	620128
62 Net loss, noncapital assets	8692077	65514	113	-	-	*54992	117125	232676	355544	414611	528462	958875	5964164
63 Other deductions	24143358	442371	*874	*5419	-	*28361	66066	106670	839898	610427	932851	2095995	19014426
64 Total receipts less total deducts	-819128	-69382	*-14047	*1703	-	*-74800	-211143	-175827	-631337	-133953	-141947	135993	495612
65 Const taxable inc frm rel frn corps	10	-	-	-	-	-	-	-	-	-	-	-	10
66 Net income (less deficit), total	-936314	-70585	*-14047	*1584	-	*-74800	-211143	-175827	-632244	-136488	-149112	119260	407089
67 Net income, total	9829772	111762	*7385	3885	-	-	*13745	23757	144174	279241	583153	1130511	7532159
68 Deficit, total	10766086	182347	21432	*2301	-	*74800	224888	199585	776418	415729	732265	1011251	7125070
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	1567676	15613	*7385	-0	-	-	*4255	*16609	91265	70160	86846	119238	1156306
73 Net operating loss deduction	1525955	*14622	*7385	-	-	-	*4255	*16609	91102	69474	85133	114678	1122696
74 Dividends received deduction	39893	761	-	-0	-	-	-	-	163	685	1713	4559	32011
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8243415	96811	-	3885	-	-	*9491	*7148	52961	209296	496773	1012322	6354728
77 Income tax before credits, total	2730820	33865	-	1321	-	-	*3229	*2346	16538	69056	154239	327114	2123112
78 Regular tax	2822729	32874	-	1321	-	-	*3223	*2305	17199	68529	154960	338446	2203872
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	74	-	-	-	-	-	-	-	-	-	-	-	74
81 Alternative minumum tax	20677	*925	-	-	-	-	-	*243	*3393	*624	567	650	14274
82 Environmental tax	9189	66	-	-0	-	-	*6	*9	*50	*76	46	465	8472
83 Foreign tax credit	245	-	-	-	-	-	-	-	-	-	-	-	245
84 U.S. Possessions tax credit	15633	2734	-	-	-	-	-	-	-	371	-	-	12528
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	16894	55	-	-	-	-	60	*32	*55	*54	191	1944	14502
88 Prior year minumum tax credit	48298	-	-	-	-	-	*31	-	*36	*74	498	659	47000
89 Income tax after credits, total	2649750	31076	-	1321	-	-	*3138	*2315	16446	68557	153549	324511	2048838

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	3236	*400	*60	*812	624	662	483	84	62	21	8	6	14
2 Total assets	131279934	-	*56	*121419	232707	502871	1013638	489977	851088	813184	577081	787629	125890286
3 Cash	1280778	-	*56	*18962	*30925	69042	56237	21797	20541	18574	50306	62448	931888
4 Notes and accounts receivable	77218834	-	-	*75291	115408	334161	848531	411934	701820	671051	518369	543193	72999076
5 Less: Allowance for bad debts	1482655	-	-	-	*9685	*4859	*9157	*9618	*14638	*30639	14689	21448	1367922
6 Inventories	56420	-	-	-	-	-	-	-	-	-	3192	500	52728
7 Investments in govt. obligations, Total	*228430	-	-	-	-	*7780	-	*1864	*59	-	-	3750	214976
8 Tax-exempt securities	*1392574	-	-	-	-	-	-	*42	-	-	-	8158	1384373
9 Other current assets	7613128	-	-	*11437	*36749	*604	4616	*7876	53056	*16042	2890	9525	7470334
10 Loans to stockholders	95978	-	-	-	*6192	*10373	*11827	*125	*1332	*114	-	-	66016
11 Mortgage and real estate loans	6902217	-	-	-	-	-	*2190	*206	*6126	*87276	-	98879	6707539
12 Other investments	30389850	-	-	-	*21721	*34128	*49424	*26949	35585	*20005	11984	60616	30129439
13 Depreciable assets	3181696	-	-	*25707	*49451	43303	37959	17835	21248	41437	31297	32023	2881436
14 Less: Accumulated depreciation	1819535	-	-	*11555	*22492	19609	19204	9604	9778	17146	10148	17634	1682365
15 Depletable assets	50	-	-	-	-	-	-	-	-	-	50	-	-
16 Less: Accumulated depletion	40	-	-	-	-	-	-	-	-	-	40	-	-
17 Land	186440	-	-	-	*3290	*1119	*29548	*3818	*4675	*1122	578	1819	140472
18 Intangible assets (Amortizable)	2387421	-	-	*865	-	*62492	*722	*772	*15661	*2607	10400	7	2293895
19 Less: Accumulated amortization	426242	-	-	*135	-	*37384	*543	*465	*4077	*1511	1444	-	380683
20 Other assets	4074590	-	-	*847	*1149	*1721	1488	*16446	19479	*4251	-25664	5792	4049082
21 Total liabilities	131279934	-	*56	*121419	232707	502871	1013638	489977	851088	813184	577081	787629	125890286
22 Accounts payable	12082939	-	-	*1998	*1049	*14137	21286	*4395	13214	80305	9740	18199	11918615
23 Mort, notes, and bonds under 1 yr	17172018	-	-	*11894	*51697	124586	292231	*150669	326374	*206832	198792	143616	15665328
24 Other current liabilities	15891209	-	-	*361	*6091	14921	57641	*63827	82700	196174	29772	29735	15409987
25 Loans from stockholders	10424112	-	-	*4398	*17296	*53614	77121	*48831	*7308	*46304	12133	-	10157108
26 Mort, notes, bonds, 1 yr or more	32905856	-	-	-	*40446	*57556	188483	*104327	316529	*114614	210932	193118	31679851
27 Other liabilities	9159690	-	-	*7725	*4269	*45215	50463	*56197	158723	*45860	11890	37387	8741961
28 Net worth	33644112	-	*56	*95043	111860	192843	326413	61730	-53760	123094	103822	365573	32317437
29 Capital stock	2007527	-	*60	*15345	25424	36887	47310	*25469	47120	6184	2055	2748	1798925
30 Paid-in or capital surplus	19211831	-	-	*3600	*910	*17539	32381	*14562	12192	*154150	84429	272231	18619835
31 Retained earnings, appropriated	107017	-	-	-	-	-	-	-	-	-	-	4	107013
32 Retained earnings, unappropriate	13734086	-	*-4	*24674	*79231	73756	241921	*30922	-165899	*-91943	6329	114326	13420774
33 Retained earnings (S Corp)	291776	-	-	*51423	*7895	*65631	*42216	*5570	*53303	*54703	11034	-	-
34 Less: Cost of treasury stock	1708125	-	-	-	*1601	*970	*37415	*14793	*475	-	25	23735	1629110
35 Total receipts	19267463	*98117	*3891	*406643	116624	173902	289603	111888	204069	163233	185355	252938	17261199
36 Business receipts	6932610	*97904	*1360	*218383	*98254	140042	177206	*83303	123856	*59076	87983	121114	5724130
37 Interest	6750200	*2389	*322	-	*532	*9013	81127	*28086	58503	*59370	78613	120473	6311771
38 Interest on govt. obligations, State and local	*5729	-	-	-	*371	-	-	-	*48	-	-	789	4521
39 Rents	225139	19	-	-	*3388	*62	*132	*36	*321	*4613	53	386	216127
40 Royalties	59450	-	-	-	-	-	-	-	-	-	-	-	59450
41 Net S-T cap gain less net LT loss	40432	-	-	-	-	-	-	-	-	-	-	27	40405
42 Net L-T cap gain less net ST loss	32400	-	-	-	-	*344	*472	-	-	-	1	396	31188
43 Net gain, noncapital assets	221462	-	-	-	*17	-	*116	-	*21	*1142	782	15	219368
44 Dividends, domestic corporations	39580	-	-	-	*32	-	*1760	*15	*30	*1	-	109	37632
45 Dividends, foreign corporations	*3209	-	-	-	-	-	*800	-	*2	-	-	194	2213
46 Other receipts	4957253	*-2196	*2210	*188260	*14030	*24441	27990	*447	21287	*39032	17924	9435	4614393
47 Total deductions	16854894	*99580	*1900	*388308	105097	150081	263260	103707	175321	129732	161297	214692	15061920
48 Cost of sales and operations	705065	1534	-	*25881	*95	-	*2798	-	-	-	12562	2332	659864
49 Compensation of officers	340929	325	*586	*33976	*12368	20118	23889	*11495	18719	*19742	5557	6236	187916
50 Repairs	26412	71	-	*582	*1615	811	1718	*1134	935	679	610	769	17488
51 Bad debts	1222621	*1410	-	-	*6371	12115	49763	*14412	14394	14937	14087	20799	1074333
52 Rent paid on business property	423945	*7009	*150	*6473	*3208	6678	7935	*2658	5203	3064	3761	5997	371808
53 Taxes paid	429139	*3483	*85	*7157	5820	6452	9432	3244	6672	4534	6143	8989	367129
54 Interest paid	5428595	1964	*515	*128263	*5935	20101	48400	*25123	41673	27177	24977	29513	5074955
55 Contributions or gifts	10959	5	-	*209	*4	*62	562	*102	*89	*85	20	110	9712
56 Amortization	89862	18	-	*68	-	*9270	*171	*312	*1402	*1237	7911	194	69278
57 Depreciation	258257	174	*18	*4216	*3049	1705	2989	1656	2133	6092	2045	4017	230164
58 Depletion	4	-	-	-	-	-	-	-	-	-	4	-	-
59 Advertising	221993	*17611	*34	*10406	*823	1779	2325	*1882	1966	*456	9619	2297	172796
60 Pension, prof sh, stock, annuity	58986	49	-	-	*135	-	*3087	*540	1084	*1091	17	1263	51720
61 Employee benefit programs	227947	24	-	*3205	*1440	*508	2327	*1724	1547	*709	2729	2134	211598
62 Net loss, noncapital assets	8191	8	-	-	*42	-	*602	*82	*7	6	28	1246	6170
63 Other deductions	7401989	*65893	*512	*167872	64192	70481	107259	39344	79497	49924	71228	128798	6556990
64 Total receipts less total deducts	2412569	*-1463	*1992	*18335	11527	23821	26344	8180	28748	33502	24059	38246	2199279
65 Const taxable inc frm rel frn corps	32056	-	-	-	-	-	-	-	-	-	-	-	32056
66 Net income (less deficit), total	2438897	*-1463	*1992	*18335	11156	23821	26344	8180	28700	33502	24059	37456	2226815
67 Net income, total	2569522	*4867	*1992	*22368	*12979	24042	40350	*11780	28804	38934	27517	50375	2305515
68 Deficit, total	130626	*6330	-	*4033	*1823	*220	*14006	*3599	*105	*5432	3458	12919	78700
69 Net income (less def), Form 1120-A	*3966	-	-	*3966	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	74284	*-6330	-	*9415	*2441	*16401	*7844	*2546	*11055	*20971	9941	-	-
72 Statutory special deductions, total	974023	-	*1745	-	*23	*59	*3168	*3789	*2926	*628	1475	1782	958429
73 Net operating loss deduction	15876	-	*1745	-	-	*59	*1376	*3778	*2905	*628	1475	-	3911
74 Dividends received deduction	956582	-	-	-	*23	-	*1792	*11	*21	*1	-	217	954518
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1506747	*4867	*247	*8920	*10370	*7582	25999	*5445	*14729	*17302	15995	48730	1346562
77 Income tax before credits, total	517799	*1631	*37	*1485	*3338	*1137	6262	*1565	*4913	*5895	5477	16871	469187
78 Regular tax	515922	*1628	*37	*1485	*3338	*1137	6262	*1557	*4913	*5890	5438	16820	467416
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	21	-	-	-	-	-	-	-	-	-	-	-	21
81 Alternative minumum tax	*33	-	-	-	-	-	-	*9	-	-	24	-	-0
82 Environmental tax	1822	3	-	-	-	-	-	-	*-0	*5	15	51	1749
83 Foreign tax credit	*14090	-	-	-	-	-	-	-	*-0	-	-	-	14090
84 U.S. Possessions tax credit	1288	-	-	-	-	-	-	-	-	1288	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3473	-	-	-	-	-	-	-	-	-	-	-	3473
88 Prior year minumum tax credit	33060	-	-	-	-	-	-	-	-	-	-	-	33060
89 Income tax after credits, total	465888	*1631	*37	*1485	*3338	*1137	6262	*1565	*4913	*4607	5477	16871	418565

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1897	*28	*790	*60	*341	*216	185	84	43	20	20	40	70
2 Total assets	112773084	-	*15817	*8849	*102113	*151445	467705	584649	684966	609249	1567420	6177111	102403761
3 Cash	4157009	-	*7824	*5388	*2979	*5423	23338	12206	51023	*21886	52882	125903	3848157
4 Notes and accounts receivable	78446696	-	*272	*3461	*41359	*83740	*232037	345924	493104	*310876	1016865	3974445	71944614
5 Less: Allowance for bad debts	1861060	-	-	-	-	*212	*4972	*9604	*6040	*3696	61892	83349	1691294
6 Inventories	*15694	-	-	-	-	-	-	-	-	*965	876	292	13561
7 Investments in govt. obligations, Total	*422542	-	-	-	-	-	-	*10141	-	-	274	-	412127
8 Tax-exempt securities	*41735	-	-	-	-	-	-	-	*2824	-	-	-	38911
9 Other current assets	10354664	-	6	-	*401	*640	*93726	*1335	39296	*82198	115395	446148	9575520
10 Loans to stockholders	3888055	-	*2548	-	*3549	-	*5571	*64915	*48230	*796	119070	237451	3405926
11 Mortgage and real estate loans	1232215	-	-	-	-	-	-	*41457	-	*33576	65075	19851	1072256
12 Other investments	11217455	-	*5078	-	*28998	*44820	*32839	*101517	*41896	*84312	143910	987702	9746382
13 Depreciable assets	2407493	-	*8234	-	*6448	*7091	141610	*10284	17070	*76128	48719	192076	1899832
14 Less: Accumulated depreciation	584924	-	*8166	-	*1420	*1652	84676	*3479	6802	*23283	4271	121168	330006
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	126099	-	-	-	-	*11512	*20141	-	*64	*293	12002	1088	80998
18 Intangible assets (Amortizable)	1599754	-	*57	-	*16005	*184	*189	*11830	*2097	*20296	986	317025	1231086
19 Less: Accumulated amortization	785669	-	*40	-	*570	*118	*119	*5831	*811	*10812	400	153913	613055
20 Other assets	2095327	-	3	-	*4365	*18	*8021	*3955	*3015	*15713	57929	233562	1768747
21 Total liabilities	112773084	-	*15817	*8849	*102113	*151445	467705	584649	684966	609249	1567420	6177111	102403761
22 Accounts payable	11520534	-	*382	-	*2089	*3448	*36101	*79680	*9720	*26173	139067	870595	10353279
23 Mort, notes, and bonds under 1 yr	53283776	-	-	-	*11434	*26557	*158524	*79430	*292406	*239295	617164	2609162	49249803
24 Other current liabilities	15050690	-	*9093	*174	*1906	*2919	72013	*25196	40735	*2491	30571	424265	14441328
25 Loans from stockholders	2185854	-	-	-	*43689	*46936	*111021	*190594	*63459	*63826	93070	41603	1531657
26 Mort, notes, bonds, 1 yr or more	20195714	-	-	-	*28628	*40775	*73862	*94339	*90084	*169129	462641	1708640	17527616
27 Other liabilities	3119408	-	18	*302	*15216	*9126	*567	*95864	*15485	*58197	80610	67153	2776871
28 Net worth	7417107	-	*6324	*8374	*-850	*21684	15616	19547	173077	50139	144297	455693	6523207
29 Capital stock	1241895	-	*3848	*902	*979	*7273	2816	17963	14346	1063	201163	137085	854457
30 Paid-in or capital surplus	6642391	-	*26587	-	-	*28912	*9999	*70483	*35119	*19638	359053	263324	5829275
31 Retained earnings, appropriated	*44034	-	-	-	-	-	-	-	*1040	-	2596	40378	21
32 Retained earnings, unappropriate	-645077	-	*-25911	*15035	*5582	*15554	*-27419	*-35092	*24610	*32319	-433504	-13127	-203124
33 Retained earnings (S Corp)	146940	-	*1801	-	*-6469	*-28062	*30310	*-33626	*97963	*-2882	17081	28033	42793
34 Less: Cost of treasury stock	13076	-	-	*7563	*942	*1993	*90	*181	-	-	2092	-	214
35 Total receipts	11341020	*18713	*54431	*699	*25000	*40438	142930	113968	93997	102542	220335	1645530	8882438
36 Business receipts	2511947	7	*28383	*584	*24678	*29404	132606	72358	60414	36866	61061	1214741	850847
37 Interest	6611967	*24504	23339	*115	*276	*9609	*3968	*17326	*11851	*10828	85662	318912	6105577
38 Interest on govt. obligations, State and local	3644	*-0	-	-	-	-	-	-	*527	-	44	1089	1984
39 Rents	946765	*459	-	-	-	*778	*1151	*118	*102	*19124	20574	30119	874340
40 Royalties	*214	*2	-	-	-	-	-	-	-	-	-	212	-
41 Net S-T cap gain less net LT loss	*28450	*38	-	-	-	-	-	*393	*15	-	-	-	28004
42 Net L-T cap gain less net ST loss	68545	*106	-	-	-	-	-	*6329	*9	*39	-	552	61511
43 Net gain, noncapital assets	157696	-	-	-	-	-	-	*27	*128	*1081	4083	907	151470
44 Dividends, domestic corporations	7009	-	-	-	*4	-	*30	-	-	*693	34	26	6222
45 Dividends, foreign corporations	13558	-	-	-	-	-	-	-	-	-	1259	5286	7014
46 Other receipts	991224	*-6402	*2709	-	*41	*648	*5174	*17418	*20951	*33911	47618	73686	795470
47 Total deductions	10944267	*59760	*50221	*189	*26837	*53822	136189	128793	73084	99606	197612	1588278	8529878
48 Cost of sales and operations	249393	-	*1589	-	-	*8423	*5314	*35295	-	*181	8755	1156	188679
49 Compensation of officers	172324	516	*4439	-	*2288	*2893	*14308	*12713	*4486	*3749	2842	23767	100322
50 Repairs	24151	*17	*378	-	*206	*46	*514	*228	*227	*131	3141	555	18708
51 Bad debts	571415	1520	*10748	-	*61	*15951	*4391	*16380	*5490	*2500	18926	47835	447613
52 Rent paid on business property	200171	*1019	*403	-	*2733	*916	*3920	*1299	*1162	*8550	7059	41730	131380
53 Taxes paid	159940	*162	*721	*38	*1062	*1014	2096	*1834	1814	*2974	2746	19196	126282
54 Interest paid	5207145	*24305	6780	-	*3047	*7088	22293	28162	22035	30581	86174	262475	4714205
55 Contributions or gifts	2050	-	-	-	-	*25	*69	*55	*12	*73	4	273	1539
56 Amortization	450304	*1	*11	-	*545	*37	*40	*3346	*2331	*3201	410	4554	435828
57 Depreciation	839955	*246	*17	-	*493	*963	36987	*777	1353	*23294	15731	37494	722599
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	350327	*4	*83	-	*54	*8	*408	*145	*235	*503	499	278339	70049
60 Pension, prof sh, stock, annuity	41666	*11	*666	-	-	-	*1415	*61	*366	*80	192	15988	22888
61 Employee benefit programs	68563	37	-	-	*9	*536	*472	*1189	*750	*1410	568	19553	44039
62 Net loss, noncapital assets	39463	*-0	-	-	-	*5533	*23	*1547	-	*65	12	6241	26042
63 Other deductions	2567400	*31922	*24385	*150	*16340	*10389	43939	25761	32823	22311	50551	829122	1479706
64 Total receipts less total deducts	396753	*-41047	*4210	*510	*-1837	*-13384	6741	-14825	20913	2936	22723	57252	352560
65 Const taxable inc frm rel frn corps	2675	-	-	-	-	-	-	-	-	-	89	-	2586
66 Net income (less deficit), total	395784	*-41047	*4210	*510	*-1837	*-13384	6741	-14825	20386	2936	22769	56163	353162
67 Net income, total	793523	*718	*15415	*510	*61	*3921	*17115	*10438	22825	*11308	28704	77651	604857
68 Deficit, total	397740	*41765	*11205	-	*1898	*17305	*10373	*25263	*2439	*8372	5936	21488	251695
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-31714	*-31714	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	63668	-	*15023	-	*-1591	*-9425	*15326	*3444	*19310	*-3899	10019	11582	3878
72 Statutory special deductions, total	130889	1	-	-	*3	*8	*969	-	-	*3833	12438	11406	102231
73 Net operating loss deduction	112874	1	-	-	-	*8	*948	-	-	*3348	11155	6197	91217
74 Dividends received deduction	18014	-	-	-	*3	-	*21	-	-	*485	1283	5209	11013
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	584520	*717	-0	*510	*48	*3913	*819	*6947	*3090	*6688	7531	54663	499595
77 Income tax before credits, total	213518	*233	-0	*77	*7	*618	*162	*2293	*1017	*3043	3623	18877	183569
78 Regular tax	202509	*233	-0	*77	*7	*618	*162	*2293	*1017	*2254	2546	18754	174550
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*10139	-	-	-	-	-	-	-	-	*787	1066	76	8210
82 Environmental tax	869	-	-	-	-	-	-	-	-	*2	11	47	809
83 Foreign tax credit	411	-	-	-	-	-	-	-	-	-	-	140	271
84 U.S. Possessions tax credit	468	-	-	-	-	-	69	-	-	73	-	327	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1789	-	-	-	-	-	*93	-	-	-	-	754	942
88 Prior year minumum tax credit	9288	-	-	-	-	-	-	-	-	-	-	85	9204
89 Income tax after credits, total	201560	*233	-0	*77	*7	*618	-	*2293	*1017	*2970	3623	17571	173153

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	16804	675	8494	2704	1501	974	1443	213	279	157	129	114	119
2 Total assets	689159241	-	232838	435788	562665	648415	3138572	1388854	4505853	5577604	8880352	18578822	645209477
3 Cash	24073214	-	94119	185185	171479	125189	256637	135970	236696	256860	247798	436214	21927068
4 Notes and accounts receivable	143281348	-	*16821	52834	133512	164155	1228713	483263	2014662	2506306	5118946	7997777	123564357
5 Less: Allowance for bad debts	2535332	-	-	-	-	*17264	31560	*3679	49936	63807	82066	185693	2101328
6 Inventories	190207	-	-	-	-	-	*5867	-	*305	*5854	15004	163178	-
7 Investments in govt. obligations, Total	25355520	-	-	-	-	-	*8830	-	*12629	*64090	45726	67033	25157211
8 Tax-exempt securities	18632666	-	-	-	*680	-	*3231	-	*1555	-	-	2658	18624541
9 Other current assets	53761206	-	*11939	16813	26172	29593	234814	143726	410852	514595	651926	1633812	50086965
10 Loans to stockholders	5640635	-	*11195	*1844	*6534	*33589	3900	*34468	19084	12890	12259	567686	4937186
11 Mortgage and real estate loans	326709273	-	*6006	*54158	*92494	*161063	679740	394649	1269894	1361756	1606926	4088376	316994211
12 Other investments	65729044	-	*13788	*9010	*80981	*83040	384073	113660	321432	401868	780008	2439307	61101877
13 Depreciable assets	7759405	-	137870	113034	72967	78157	267619	64952	177818	337537	209082	400179	5900190
14 Less: Accumulated depreciation	3141049	-	80987	34537	35458	31987	86959	22407	82228	113359	90497	183222	2379409
15 Depletable assets	*1380	-	-	-	-	-	-	-	*11	-	1369	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	486562	-	*14667	*7400	*6127	*14517	47163	*18311	23587	45657	24762	78945	205425
18 Intangible assets (Amortizable)	3148501	-	*1498	*1900	*1732	*11098	74230	*18408	77462	58669	221769	432378	2249357
19 Less: Accumulated amortization	1188496	-	*624	*1484	*1352	*10007	28575	*6342	16137	13900	58167	167661	884247
20 Other assets	21255157	-	6546	*29631	6797	*7271	90850	13877	88168	202585	175507	807854	19826071
21 Total liabilities	689159241	-	232838	435788	562665	648415	3138572	1388854	4505853	5577604	8880352	18578822	645209477
22 Accounts payable	30428294	-	*16305	10204	*43228	48288	114043	67154	253875	282143	1105069	436701	28051285
23 Mort, notes, and bonds under 1 yr	122541181	-	*8988	*27024	62754	*61773	883269	530737	1992141	2024917	4799641	7996169	104153769
24 Other current liabilities	131855550	-	29379	33492	50166	40767	269468	154636	371288	585839	501717	647707	129171092
25 Loans from stockholders	1378320	-	88525	77942	*86640	*25035	481522	*184889	182391	*22506	23977	98442	106452
26 Mort, notes, bonds, 1 yr or more	257657309	-	*17213	*68268	115500	162893	468641	121411	986360	1434727	1448689	5890385	246943221
27 Other liabilities	89870641	-	*5460	*12	*5148	*35657	123226	*65371	133629	409701	246475	804340	88041622
28 Net worth	55427945	-	66968	218846	199230	274003	798403	264656	586169	817771	754784	2705079	48742036
29 Capital stock	8368288	-	76498	57795	57500	52378	329638	299618	160456	554095	299705	704681	5775926
30 Paid-in or capital surplus	23343151	-	127142	*56937	*89679	125476	352074	438320	271685	543268	326900	842097	20169572
31 Retained earnings, appropriated	567269	-	-	-	-	*43	-	-	*548	*8510	38806	144392	374971
32 Retained earnings, unappropriate	25349252	-	-42851	35469	58659	48353	77495	-528273	69949	-368923	-34400	922794	25110982
33 Retained earnings (S Corp)	723185	-	-26843	84363	*-1714	*48891	51002	58906	88277	86360	134432	91998	107513
34 Less: Cost of treasury stock	2923200	-	*66978	*15717	*4895	*1138	*11805	*3915	4744	*5538	10659	883	2796928
35 Total receipts	93782818	170658	1125686	931306	516079	364208	1347762	660017	1177966	1207522	1876777	2572337	81832500
36 Business receipts	44890895	73687	1073014	914385	495569	312376	1128000	521183	838564	860573	1245072	964742	36463731
37 Interest	41659047	29430	12123	*11598	15528	23919	84759	30154	175009	194431	418318	1076327	39587451
38 Interest on govt. obligations, State and local	875472	*68	-	*7	*42	-	*40	*185	*543	*10	30	278	874270
39 Rents	343762	-	-	-	*1918	*1854	13304	*376	11511	26672	12331	27919	247878
40 Royalties	49421	-	-	*3616	-	-	-	*14	*112	*3593	370	6809	34908
41 Net S-T cap gain less net LT loss	190024	8208	-	*436	*115	*290	*10668	-	*575	*8043	1370	475	159843
42 Net L-T cap gain less net ST loss	1202282	4623	*4427	-	-	*18857	*4259	*3164	*3256	5074	11260	2333	1145030
43 Net gain, noncapital assets	438178	*151	*126	-	-	*3732	*5356	*18393	9582	11525	25822	63991	299500
44 Dividends, domestic corporations	306097	-	-	-	*249	*246	*1803	*17193	*273	*1348	1955	1839	281191
45 Dividends, foreign corporations	19380	-	-	-	-	-	-	-	-	-	-	1045	18336
46 Other receipts	3808260	*54491	*35996	*1264	2658	2932	99574	69356	138542	96254	160249	426580	2720363
47 Total deductions	84975110	192248	1075119	866142	463432	340041	1241277	597534	1129473	1249555	1801000	2343196	73676092
48 Cost of sales and operations	14553316	-	*131138	*12091	*175021	*23243	*17042	*81098	*13730	*65021	588603	80361	13365969
49 Compensation of officers	1985828	*3909	218703	186849	82930	61582	196523	67444	110064	99217	76468	83195	798943
50 Repairs	239415	*458	6792	*4201	2557	2607	6182	2861	7185	5849	4707	9928	186089
51 Bad debts	2639659	*82790	-	*5489	*3112	*2648	22275	15116	41546	68970	34227	62049	2301436
52 Rent paid on business property	1080773	*4383	56446	33923	21163	16984	32046	17481	26612	29477	39411	34106	768741
53 Taxes paid	1038157	2144	45148	31772	14004	15606	49479	17932	34129	38050	37138	56697	696059
54 Interest paid	32979210	28207	17310	9624	12431	18698	137514	59909	201699	223785	329474	831791	31108768
55 Contributions or gifts	81661	-	*252	*34	*498	*579	878	*50	433	516	666	2251	75504
56 Amortization	754482	*1259	*1010	*192	*170	*63	9169	*2154	35082	13628	39578	126173	526004
57 Depreciation	1023782	*1025	14077	22490	6907	5843	26960	10319	16962	43236	26453	44658	804854
58 Depletion	*4973	-	-	-	-	-	-	-	*336	*47	252	-	4339
59 Advertising	1279508	*839	25486	30083	19241	4362	14707	7012	7969	20774	9437	16070	1123527
60 Pension, prof sh, stock, annuity	355352	*85	*953	*2548	*6892	*3817	7192	*1360	4818	3380	5746	10362	308198
61 Employee benefit programs	637147	*1057	*6100	*5257	*3232	*2966	14684	7583	13248	17093	24739	40303	500885
62 Net loss, noncapital assets	574901	*2183	-	*85	*645	*4251	450	*908	29479	1366	1062	3176	531296
63 Other deductions	25746946	63910	551706	521504	114628	176792	706175	306309	586182	619147	583039	942076	20575480
64 Total receipts less total deducts	8807708	-21590	50566	65164	52647	24166	106485	62483	48493	-42033	75777	229141	8156408
65 Const taxable inc frm rel frn corps	*383896	-	-	-	-	-	-	-	*1341	-	-	4946	377610
66 Net income (less deficit), total	8316132	-21658	50566	65157	52605	24166	106445	62298	49291	-42042	75747	233809	7659748
67 Net income, total	9462978	*17448	86544	88428	61220	49040	186933	88889	148647	110753	147952	338113	8139012
68 Deficit, total	1146846	*39106	35977	*23270	*8615	24874	80488	*26591	99356	152795	72205	104304	479264
69 Net income (less def), Form 1120-A	4842	-	*2236	*2155	*451	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-4447	*-4447	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	464290	*-6588	51603	59972	*19858	*13765	58647	42140	60957	43901	35430	32750	51854
72 Statutory special deductions, total	972158	1775	*8333	-	*945	*4614	*9246	*22602	12477	6442	10561	16511	878651
73 Net operating loss deduction	761725	1775	*8333	-	*771	*4442	*7773	*5427	*12285	*5472	9111	15137	691199
74 Dividends received deduction	210432	-	-	-	*174	*172	*1473	*17175	*191	*970	1450	1374	187452
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7963601	*510	*14093	*21973	36329	30541	94299	*22625	56588	50965	99078	284094	7252507
77 Income tax before credits, total	2786078	*105	*2264	*4336	9780	8489	29013	*7530	19048	17336	34286	98693	2555199
78 Regular tax	2764748	*77	*2264	*4336	9780	8489	28763	*7530	19029	17204	33612	97661	2536003
79 Personal holding company tax	*198	-	-	-	-	-	*197	-	-	-	-0	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	12723	29	-	-	-	-	*53	-	-	*118	634	574	11315
82 Environmental tax	10976	-	-	-	-	-	-	-	*19	*14	39	234	10670
83 Foreign tax credit	128508	-	-	-	-	-	-	-	-	-	107	1507	126894
84 U.S. Possessions tax credit	1539	-	-	-	-	-	-	-	-	734	-	805	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2574	-	-	-	-	-	-	-	-	-	101	-	2473
87 General business credit	56556	-	-	-	-	-	*49	-	*27	-	40	62	56379
88 Prior year minumum tax credit	1877	-	-	-	-	-	-	-	*283	*-0	280	549	764
89 Income tax after credits, total	2595024	*105	*2264	*4336	9780	8489	28965	*7530	18738	16601	33758	95770	2368688

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services

MAJOR GROUP 47
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	18894	2055	10119	2267	1476	871	1299	259	198	88	81	70	112
2 Total assets	759540089	-	253776	405548	479828	641303	2638717	1814256	3072914	3107389	5803075	11488687	729834594
3 Cash	18773367	-	116125	115320	145296	123883	445951	336924	417213	379199	407353	688796	15597308
4 Notes and accounts receivable	155991015	-	13780	77434	*43588	190649	511986	383564	596925	507082	1394193	2950038	149321776
5 Less: Allowance for bad debts	265909	-	-	-	*329	-	*5112	*11603	*1967	*2718	4627	3462	236091
6 Inventories	405394	-	-	-	*928	-	*41001	-	*17605	*56742	74876	6009	208235
7 Investments in govt. obligations, Total	34084224	-	-	-	*17838	*3653	*120713	*101411	181231	272071	384138	1278829	31724340
8 Tax-exempt securities	2102348	-	-	*115	-	-	*66472	*22029	*117376	*71768	160480	70650	1593457
9 Other current assets	323907914	-	15011	42966	82683	105658	396769	242435	386161	573653	1259294	2258303	318544981
10 Loans to stockholders	1168048	-	30261	*15289	*40324	*45477	23716	*67526	82102	*15500	4463	155960	687429
11 Mortgage and real estate loans	6049486	-	-	*5192	*23490	*25659	*8108	*23626	*366	*929	-	134	5961982
12 Other investments	147792176	-	*6949	*79392	52107	85839	733472	431984	961301	968269	1477205	2848170	140147488
13 Depreciable assets	11013382	-	154850	125739	155018	46050	339088	252949	226309	241227	610889	707964	8153297
14 Less: Accumulated depreciation	5598798	-	92500	69414	118831	28837	131460	156827	121140	133038	325211	363605	4057933
15 Depletable assets	*60086	-	-	-	-	-	-	-	*899	-	58777	-	410
16 Less: Accumulated depletion	*42505	-	-	-	-	-	-	-	*349	-	41998	-	158
17 Land	264516	-	*4016	*2541	*390	*20991	*12509	*162	*23503	*32669	20986	18969	127780
18 Intangible assets (Amortizable)	3426814	-	4649	*18857	*1833	*4917	27883	102928	91981	60346	176222	807276	2129922
19 Less: Accumulated amortization	1243737	-	2070	*9735	*1438	*2108	10854	51386	74830	9578	108899	350772	622067
20 Other assets	61652269	-	2705	*1853	*36931	*19473	58472	68534	168230	73269	254934	415429	60552440
21 Total liabilities	759540089	-	253776	405548	479828	641303	2638717	1814256	3072914	3107389	5803075	11488687	729834594
22 Accounts payable	138395498	-	14658	*53557	*9802	80064	218358	295508	445937	498399	1026328	2433871	133319016
23 Mort, notes, and bonds under 1 yr	55193230	-	*19841	*36425	*6828	*35831	299255	66450	216966	375027	804426	1075325	52220858
24 Other current liabilities	463975296	-	42876	*23779	64731	67605	389553	433833	741713	684561	1519007	3206626	456801012
25 Loans from stockholders	2171407	-	223768	*2254	*49170	*57860	314684	*31771	108507	*30526	62067	229520	1061280
26 Mort, notes, bonds, 1 yr or more	31913436	-	*22134	*12111	*40925	*7125	201558	143920	133085	279846	385805	1834471	28852457
27 Other liabilities	29673974	-	*-258	*3169	*5083	*2176	92850	169703	93636	65586	243166	345156	28653708
28 Net worth	38217248	-	-69243	274254	303290	390643	1122459	673071	1333071	1173445	1726276	2363719	28926263
29 Capital stock	5966287	-	66365	54477	71006	33786	344462	170287	265042	234295	307789	160394	4258382
30 Paid-in or capital surplus	16207089	-	230069	*147061	99576	213686	354971	799597	623026	700890	629819	698431	11709962
31 Retained earnings, appropriated	46372	-	-	-	-	-	-	-	312	452	-	40179	5429
32 Retained earnings, unappropriate	17658080	-	-321458	42578	49253	48117	167222	-103088	176611	222397	687124	1393691	15295634
33 Retained earnings (S Corp)	1095713	-	-42699	*30139	107513	*95054	328340	-191310	307155	43656	277622	130809	9432
34 Less: Cost of treasury stock	2756293	-	*1522	-	*24059	-	72536	*2416	39075	28245	176079	59786	2352576
35 Total receipts	89180146	359588	1751774	1049332	1238122	879544	3581698	2467623	4197797	1469949	2582588	3130791	66471339
36 Business receipts	52899183	275815	1630426	963872	1181596	655321	3064020	1951819	3653329	1108900	2158943	2488032	33767111
37 Interest	24786090	55911	1775	*2565	3763	7261	142653	26372	43857	50416	99171	193189	24159158
38 Interest on govt. obligations, State and local	263273	*1049	-	*-0	-	*931	4862	*1882	21759	14384	10309	18123	189973
39 Rents	683149	174	*2656	-	*1010	*1469	*8990	*16628	*1245	*2754	7477	31558	609187
40 Royalties	5284	*30	*39	-	-	-	-	*1413	*534	37	54	100	3077
41 Net S-T cap gain less net LT loss	725049	*26252	-	*818	*13236	*1198	57795	*4410	13203	22832	34046	23472	527785
42 Net L-T cap gain less net ST loss	783039	*2546	*6350	*45	*15879	-	28390	*20300	6705	58060	23955	68656	552153
43 Net gain, noncapital assets	234661	*119	*558	-	*8403	-	*29	*607	84516	*15828	550	7767	116285
44 Dividends, domestic corporations	252936	*470	-	*564	*5	*1024	5806	*505	8266	2073	3978	18543	211702
45 Dividends, foreign corporations	119525	-	-	-	-	*53	*38	-	-	-	6331	5930	107173
46 Other receipts	8427958	-2779	*109968	*81468	14229	212287	269113	443687	364384	194665	237776	275422	6227736
47 Total deductions	79673018	500843	1659339	1021703	1149646	821757	3329271	2288860	4074268	1330145	2299840	2715665	58481680
48 Cost of sales and operations	6118471	23882	*136382	*8912	*102383	-	*804704	*343750	*2173150	*13687	63445	37902	2410273
49 Compensation of officers	5586051	37537	289463	*322591	392120	113755	526677	293379	672016	237667	264588	246665	2189593
50 Repairs	354938	4270	6074	*1542	3253	1671	5774	5431	4722	6682	13854	10808	290857
51 Bad debts	716878	11	*766	*27	*4257	*577	26574	5276	11860	6928	2735	4198	653669
52 Rent paid on business property	2415810	10133	84381	51294	20759	33390	63837	67664	60948	48080	83765	82095	1809465
53 Taxes paid	2135558	14016	60159	28839	34155	21640	73228	67749	53150	53676	83898	107772	1537277
54 Interest paid	20502875	47841	13898	*4552	4444	4000	156759	37714	58569	55602	90002	208676	19820819
55 Contributions or gifts	131315	*499	*417	*25	*118	*482	753	1421	1375	2807	4057	9927	109434
56 Amortization	308510	*972	*1009	*345	*235	*1249	1927	4518	19491	4679	11921	66275	195889
57 Depreciation	1097565	5524	19106	10501	11058	7665	25762	40189	19196	27655	57806	77413	795689
58 Depletion	*194	-	-	-	-	-	-	-	*108	-	81	-	5
59 Advertising	1159078	*965	11582	*1090	*4618	6536	11116	16796	10105	17274	27668	65312	986015
60 Pension, prof sh, stock, annuity	658482	*2624	*14004	*29781	*15679	*8547	27408	6486	19888	8716	29915	53966	441468
61 Employee benefit programs	867928	6074	20998	*16842	13095	8165	17504	25815	23624	19491	49962	45011	621345
62 Net loss, noncapital assets	72054	*21129	*679	*21	*4	-	*331	*4000	*4620	*21283	472	3902	15613
63 Other deductions	37547312	325367	1000420	545341	543466	614082	1586916	1368672	941446	805917	1515670	1695743	26604272
64 Total receipts less total deducts	9507128	-141255	92434	27629	88476	57786	252427	178764	123529	139805	282749	415126	7989658
65 Const taxable inc frm rel frn corps	569656	20	-	-	-	-	-	-	*7733	*105	2138	22400	537260
66 Net income (less deficit), total	9813511	-142284	92434	27629	88476	56855	247564	176882	109503	125525	274578	419403	8336946
67 Net income, total	10927680	49573	158845	47192	140229	63776	337998	245001	247127	196230	306147	544007	8591554
68 Deficit, total	1114169	191857	66411	*19563	*51753	*6921	90434	68120	137624	70705	31569	124604	254608
69 Net income (less def), Form 1120-A	*4771	-	*-172	*1086	*3857	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-137918	-137918	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	496191	*-9839	97715	*24281	56644	*23463	234898	36539	39074	-50265	27403	-18229	34506
72 Statutory special deductions, total	470870	8484	*2216	*6769	*33207	*814	17402	29898	11134	5649	39725	31804	283767
73 Net operating loss deduction	301411	*8159	*2216	*6467	*33203	*539	13168	*29545	*5296	*4199	34317	18910	145393
74 Dividends received deduction	169459	*325	-	*302	*3	*276	4234	*353	5838	1451	5408	12895	138374
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	9534371	41201	19797	*7501	*21901	*33665	44647	136108	98429	185661	229040	481979	8234442
77 Income tax before credits, total	3330922	14215	3062	*1125	*4572	*9818	13602	48078	33806	63663	80111	167694	2891177
78 Regular tax	3312190	14044	3062	*1125	*4572	*9818	12750	46368	33492	63368	79001	166644	2877947
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	7	-0	-	-	-	-	-	-	-	-	-	-	7
81 Alternative minumum tax	7368	*147	-	-	-	-	*852	*1677	*270	*147	869	540	2866
82 Environmental tax	11373	*24	-	-	-	-	-	*33	*52	148	240	510	10366
83 Foreign tax credit	298049	23	-	-	-	*8	*1	-	*204	*918	2388	4453	290055
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*3454	-	-	-	-	-	-	-	-	*-0	3	-	3451
87 General business credit	6272	-	-	-	-	-	*40	*54	*34	*653	271	338	4881
88 Prior year minumum tax credit	28659	51	-	-	-	-	*17	*277	*103	*442	777	2381	24610
89 Income tax after credits, total	2994488	14141	3062	*1125	*4572	*9810	13543	47746	33465	61650	76672	160523	2568180

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	9099	649	5097	*1030	672	505	644	154	121	54	45	43	85
2 Total assets	716381922	-	108581	*178292	208543	378191	1429010	1036441	1896953	1888539	3270320	7107801	698879249
3 Cash	14773092	-	51131	*54152	76747	69776	275297	127238	207601	136757	235555	389859	13148979
4 Notes and accounts receivable	148650916	-	*9738	*55116	*13838	51882	300213	274303	296777	368212	765687	2250718	144264432
5 Less: Allowance for bad debts	196966	-	-	-	-	-	*293	*936	*1182	*1912	1414	2902	188327
6 Inventories	229638	-	-	-	*928	-	*38043	-	*10502	*56641	74600	2240	46685
7 Investments in govt. obligations, Total	30303088	-	-	-	*17838	*3653	*84502	*93353	*87132	215810	165469	603156	29032174
8 Tax-exempt securities	2069341	-	-	-	-	-	*56467	*22029	*102059	*66223	158456	70650	1593457
9 Other current assets	310881283	-	*9682	*26200	46527	*92255	260927	118747	193145	241524	715548	1035910	308140817
10 Loans to stockholders	561890	-	*7016	*12657	*19927	*36400	*4650	*6689	*20094	*15485	4156	155960	278857
11 Mortgage and real estate loans	5988763	-	-	-	-	*25659	-	-	*366	623	-	134	5961982
12 Other investments	141508775	-	*3068	*18089	*6136	*66756	276381	279084	780040	723135	899822	2129776	136326489
13 Depreciable assets	7331348	-	63720	*21584	92005	28881	146525	61334	148850	66945	155681	294562	6251261
14 Less: Accumulated depreciation	3717312	-	40619	*10640	67673	19087	52011	32442	67219	37232	84693	171386	3134311
15 Depletable assets	*1859	-	-	-	-	-	-	-	*899	-	550	-	410
16 Less: Accumulated depletion	*990	-	-	-	-	-	-	-	*349	-	483	-	158
17 Land	82853	-	*4016	-	-	-	*1432	*162	*1863	2888	1108	10980	60405
18 Intangible assets (Amortizable)	1096922	-	*1099	*1199	*476	*4463	11809	53811	6068	*4679	28424	142875	842018
19 Less: Accumulated amortization	335499	-	*579	*840	*187	*1912	5309	*28953	4740	*1820	15249	25702	250209
20 Other assets	57152920	-	*310	*773	*1982	*19466	30377	62020	115047	30583	167103	220971	56504289
21 Total liabilities	716381922	-	108581	*178292	208543	378191	1429010	1036441	1896953	1888539	3270320	7107801	698879249
22 Accounts payable	128664337	-	*7494	*50061	*6249	*28021	140761	202387	184449	309746	776631	1531174	125427362
23 Mort, notes, and bonds under 1 yr	53886294	-	*541	*17726	*1562	*15773	250160	*57260	175008	321873	377178	712188	51957024
24 Other current liabilities	447755338	-	*9620	*7108	51974	*53277	291250	149623	415163	438897	899205	2279265	443159954
25 Loans from stockholders	1388962	-	*18484	-	*23542	*28020	150437	*12584	*38811	*14563	7296	225237	869987
26 Mort, notes, bonds, 1 yr or more	26480702	-	*3719	*7252	*7357	*6380	*47020	*134034	113176	*79559	153291	799240	25129674
27 Other liabilities	26714630	-	*-366	-	*56	*2151	39301	*65625	35557	36794	38590	153610	26343312
28 Net worth	31491659	-	69089	*96145	117802	244568	510080	414928	934789	687107	1018129	1407087	25991935
29 Capital stock	4910486	-	31310	*11936	6880	9798	183517	107735	213276	76992	161676	52484	4054883
30 Paid-in or capital surplus	12836587	-	*46596	*114693	*64155	*133797	239768	111155	362545	561371	278512	393133	10530862
31 Retained earnings, appropriated	40047	-	-	-	-	-	-	-	-	-	-	35019	5028
32 Retained earnings, unappropriate	15572405	-	-1436	*-8252	*4044	*18757	54042	69923	198639	57609	601175	859076	13718829
33 Retained earnings (S Corp)	763427	-	*-5858	*-22232	*55760	*82216	52517	*128530	179308	*18271	123780	119961	31174
34 Less: Cost of treasury stock	2631294	-	*1522	-	*13036	-	19764	*2416	18979	27135	147015	52586	2348841
35 Total receipts	70172434	140885	871486	*376073	808615	413670	1817730	1555559	1666868	932427	1522909	1640404	58425808
36 Business receipts	36013096	131111	751361	*292217	765560	199818	1587089	1222069	1259130	721340	1206493	1152230	26724677
37 Interest	24083096	46208	*962	*273	*1561	*3480	8084	20074	16255	40550	67190	139986	23738472
38 Interest on govt. obligations, State and local	240947	708	-	-	-	*842	*3959	*1727	19300	14131	8594	12545	179141
39 Rents	557910	154	*2656	-	-	*1469	*1493	*16628	*1245	131	1521	27905	504709
40 Royalties	3426	-	-	-	-	-	-	-	*534	37	-	100	2755
41 Net S-T cap gain less net LT loss	666627	*13353	-	*818	*13169	*1198	*44372	*204	*5258	21699	31985	18387	516183
42 Net L-T cap gain less net ST loss	680310	*1081	*6350	*45	*14709	-	*18443	*19225	*5764	6895	17557	52846	537397
43 Net gain, noncapital assets	231476	*99	*494	-	*8403	-	-	*300	*84336	*15553	113	7765	114414
44 Dividends, domestic corporations	204748	*145	-	*564	*5	*1024	*1938	*28	*7417	1865	3122	10014	178626
45 Dividends, foreign corporations	110135	-	-	-	-	*53	-	-	-	-	778	5930	103375
46 Other receipts	7380664	-51973	*109664	*82156	*5209	*205785	152352	275302	267630	110226	185556	212696	5826060
47 Total deductions	62354184	257722	827890	*359608	775457	390564	1716866	1480391	1583068	839546	1331821	1367531	51423719
48 Cost of sales and operations	3186174	-	*136382	*8912	*102383	-	*31489	*165862	*351729	5900	39152	33023	2311341
49 Compensation of officers	3634387	*15317	*129105	*46356	*170647	68551	337266	208551	375211	186940	138220	130217	1828007
50 Repairs	261993	*2948	*1887	*1044	*2141	*971	2362	3673	3293	1963	5995	5703	230013
51 Bad debts	629071	11	-	*27	-	*577	*11866	*3828	*499	*5834	690	2115	603625
52 Rent paid on business property	1885438	5472	37391	*13044	*13275	*19768	37723	37797	39885	25698	46822	45936	1562628
53 Taxes paid	1695550	10301	28847	*8465	24920	13268	45045	41077	39127	35801	53037	56906	1338754
54 Interest paid	19692974	*36008	*882	*2038	*2525	*2709	15930	32214	16229	24647	40696	120017	19399079
55 Contributions or gifts	67510	*462	*145	*4	*115	*211	739	*1215	963	726	3144	5864	53921
56 Amortization	151893	*141	*118	*240	*84	*1158	1392	*2746	1242	916	3449	12472	127934
57 Depreciation	762901	*1385	7179	*2290	*8877	4397	9896	18792	12611	5638	16872	42810	632154
58 Depletion	*113	-	-	-	-	-	-	-	*108	-	-	-	5
59 Advertising	576097	*705	8059	*566	*4550	*5779	8990	14341	6691	4432	13245	36031	472708
60 Pension, prof sh, stock, annuity	515013	*518	*6391	*6627	*9398	*1557	12534	*3648	13399	4709	21715	31216	403302
61 Employee benefit programs	590974	*3082	*8498	*1125	*11882	*4648	11482	13460	15544	12529	28461	25701	454562
62 Net loss, noncapital assets	27992	8316	*679	-	-	-	*227	*2738	331	*69	107	860	14666
63 Other deductions	28676105	173056	462328	*268869	424660	266969	1189924	930450	706207	523745	920217	818661	21991019
64 Total receipts less total deducts	7818251	-116837	43596	*16465	33158	23106	100864	75168	83800	92881	191087	272873	7002089
65 Const taxable inc frm rel frn corps	545921	20	-	-	-	-	-	-	*7733	*105	-	22400	515664
66 Net income (less deficit), total	8123225	-117525	43596	*16465	33158	22264	96905	73440	72233	78855	182493	282729	7338611
67 Net income, total	8774300	*25775	72291	*27373	62646	*28093	152546	117348	143986	117369	191859	329009	7506005
68 Deficit, total	651075	*143300	28694	*10908	*29488	*5829	55641	*43907	71753	*38514	9365	46281	167394
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-117582	*-117582	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	218845	*-246	36057	*14727	*15562	*2554	83263	*-2858	6126	*-24661	20584	-7139	74875
72 Statutory special deductions, total	364686	*1830	*503	*6680	*21442	*276	8774	*15613	10420	1605	22641	24079	250821
73 Net operating loss deduction	232228	*1729	*503	*6378	*21439	-	*7417	*15593	*5229	*300	20456	17584	135600
74 Dividends received deduction	132457	*102	-	*302	*3	*276	*1357	*20	*5192	1305	2186	6495	115221
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7958560	*23945	*13203	*4215	*11208	*20522	37190	72261	61509	110844	147076	275877	7180709
77 Income tax before credits, total	2783962	*8192	*2073	*632	*2583	*6425	11868	24720	21165	37908	51100	95808	2521489
78 Regular tax	2769532	*8160	*2073	*632	*2583	*6425	11016	24524	20876	37721	50541	95162	2509820
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	7	-0	-	-	-	-	-	-	-	-	-	-	7
81 Alternative minumum tax	4849	*25	-	-	-	-	*852	*189	*270	*103	413	345	2652
82 Environmental tax	9589	*7	-	-	-	-	-	*7	*27	83	147	301	9018
83 Foreign tax credit	293066	3	-	-	-	*8	-	-	*204	*184	281	2891	289495
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1623	-	-	-	-	-	-	-	-	-	2	-	1621
87 General business credit	4884	-	-	-	-	-	*40	-	*34	*20	43	338	4409
88 Prior year minumum tax credit	26419	-	-	-	-	-	*17	*113	*45	*136	52	1446	24610
89 Income tax after credits, total	2457969	*8189	*2073	*632	*2583	*6417	11810	24607	20883	37567	50722	91133	2201353

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	9795	1406	5023	1237	804	*365	655	105	77	34	35	27	27
2 Total assets	43158167	-	145194	227257	271285	*263112	1209707	777815	1175961	1218850	2532755	4380886	30955345
3 Cash	4000275	-	64994	*61168	68549	*54106	170655	209686	209612	242441	171797	298937	2448329
4 Notes and accounts receivable	7340100	-	*4041	*22318	*29750	*138768	211774	109261	300148	138870	628506	699320	5057344
5 Less: Allowance for bad debts	68944	-	-	-	*329	-	*4819	*10667	*786	*806	3212	561	47763
6 Inventories	175756	-	-	-	-	-	*2958	-	*7103	*102	276	3768	161550
7 Investments in govt. obligations, Total	3781136	-	-	-	-	-	*36211	*8058	*94098	*56261	218669	675673	2692166
8 Tax-exempt securities	*33006	-	-	*115	-	-	*10005	-	*15317	*5545	2024	-	-
9 Other current assets	13026631	-	*5329	*16766	*36156	*13402	135842	123689	193017	332128	543746	1222393	10404163
10 Loans to stockholders	606159	-	*23246	*2632	*20397	*9078	*19066	*60837	*62008	15	307	-	408572
11 Mortgage and real estate loans	*60723	-	-	*5192	*23490	-	*8108	*23626	-	*306	-	-	-
12 Other investments	6283401	-	*3881	*61303	*45971	*19083	457091	152899	181261	245134	577383	718395	3820999
13 Depreciable assets	3682034	-	91130	*104155	*63013	*17170	192563	191615	77460	174282	455208	413402	1902036
14 Less: Accumulated depreciation	1881486	-	51881	*58774	*51159	*9751	79449	124385	53921	95806	240518	192220	923622
15 Depletable assets	58226	-	-	-	-	-	-	-	-	-	58226	-	-
16 Less: Accumulated depletion	41515	-	-	-	-	-	-	-	-	-	41515	-	-
17 Land	181663	-	-	*2541	*390	*20991	*11077	-	*21639	*29781	19879	7989	67375
18 Intangible assets (Amortizable)	2329892	-	*3550	*17658	*1357	*454	16075	*49116	*85912	*55667	147798	664401	1287904
19 Less: Accumulated amortization	908238	-	*1491	*8896	*1252	*196	5544	*22433	*70090	*7758	93650	325070	371858
20 Other assets	4499349	-	*2395	*1079	*34949	*7	28095	6514	53182	42686	87831	194458	4048151
21 Total liabilities	43158167	-	145194	227257	271285	*263112	1209707	777815	1175961	1218850	2532755	4380886	30955345
22 Accounts payable	9731161	-	*7164	*3496	*3552	*52042	77597	93121	261488	188652	249697	902697	7891654
23 Mort, notes, and bonds under 1 yr	1306937	-	*19300	*18698	*5266	*20057	*49095	*9190	*41958	*53154	463248	363137	263834
24 Other current liabilities	16219959	-	33256	*16671	*12756	*14328	98303	284210	326550	245664	619802	927360	13641058
25 Loans from stockholders	782444	-	205284	*2254	*25628	*29839	164246	*19187	*69696	*15963	54771	4283	191293
26 Mort, notes, bonds, 1 yr or more	5432734	-	*18414	*4859	*33569	*745	*154538	*9886	*19909	*200287	232514	1035231	3722783
27 Other liabilities	2959344	-	*108	*3169	*5027	*24	*53549	*104078	58079	*28791	204576	191545	2310396
28 Net worth	6725589	-	-138333	178110	185487	*146076	612379	258143	398282	486338	708147	956632	2934328
29 Capital stock	1055800	-	35056	42541	64127	*23988	160945	62552	51765	157303	146113	107910	203499
30 Paid-in or capital surplus	3370502	-	*183474	*32368	*35421	*79889	115202	688441	260482	139520	351307	305299	1179099
31 Retained earnings, appropriated	6325	-	-	-	-	-	-	-	312	452	-	5160	401
32 Retained earnings, unappropriate	2085675	-	-320022	*50830	*45209	*29360	113181	-173011	-22028	164788	85949	534615	1576805
33 Retained earnings (S Corp)	332286	-	-36840	*52370	*51753	*12838	275824	*-319840	127847	*25385	153842	10848	-21742
34 Less: Cost of treasury stock	124999	-	-	-	*11023	-	*52772	-	*20096	*1109	29064	7199	3735
35 Total receipts	19007711	218703	880287	*673259	429507	*465873	1763967	912065	2530929	537523	1059680	1490387	8045531
36 Business receipts	16886087	144704	879065	*671655	*416036	*455503	1476931	729750	2394199	387560	952450	1335801	7042434
37 Interest	702994	9703	*814	*2292	*2201	*3780	134569	6298	27602	9866	31981	53203	420686
38 Interest on govt. obligations, State and local	22326	*341	-	*-0	-	*89	*903	*155	*2459	*253	1715	5578	10832
39 Rents	125239	21	-	-	*1010	-	*7497	-	-	*2624	5956	3653	104478
40 Royalties	*1859	*30	*39	-	-	-	-	*1413	-	-	54	-	322
41 Net S-T cap gain less net LT loss	58422	*12899	-	-	*67	-	*13423	*4206	*7945	*1133	2061	5085	11602
42 Net L-T cap gain less net ST loss	102729	1466	-	-	*1171	-	*9947	*1075	*941	*51165	6398	15810	14756
43 Net gain, noncapital assets	3185	20	*65	-	-	-	*29	*306	*180	*275	437	1	1871
44 Dividends, domestic corporations	48188	*325	-	-	-	-	*3868	*476	*849	*208	856	8529	33076
45 Dividends, foreign corporations	*9390	-	-	-	-	-	*38	-	-	-	5553	-	3798
46 Other receipts	1047294	*49194	*304	*-688	*9021	*6502	116762	168385	96754	84439	52219	62726	401676
47 Total deductions	17318834	243121	831449	662095	374189	*431194	1612405	808469	2491200	490599	968018	1348134	7057962
48 Cost of sales and operations	2932297	23882	-	-	-	-	*773215	*177887	*1821421	*7788	24293	4879	98932
49 Compensation of officers	1951664	*22219	*160358	*276236	*221473	*45204	189411	84828	296804	50727	126369	116448	361587
50 Repairs	92945	*1322	*4187	*498	*1112	*699	3411	1758	1430	4718	7859	5106	60844
51 Bad debts	87807	-	*766	-	*4257	-	*14709	*1448	*11361	*1094	2045	2082	50044
52 Rent paid on business property	530372	*4660	46991	*38250	*7484	*13622	26114	29867	21063	22381	36943	36159	246837
53 Taxes paid	440008	3715	31311	*20374	9235	*8371	28183	26672	14023	17875	30861	50865	198522
54 Interest paid	809902	11833	*13016	*2514	*1919	*1292	140828	*5500	42340	30955	49306	88660	421740
55 Contributions or gifts	63804	*36	*272	*21	*3	*271	*15	*206	*412	*2081	912	4064	55512
56 Amortization	156617	*831	*891	*105	*150	*91	*536	*1772	18248	3764	8472	53803	67955
57 Depreciation	334664	*4140	11927	*8211	*2181	*3268	15866	21397	6585	22018	40934	34602	163535
58 Depletion	81	-	-	-	-	-	-	-	-	-	81	-	-
59 Advertising	582981	*259	3523	*524	*69	*757	2126	2454	3414	12842	14423	29281	513307
60 Pension, prof sh, stock, annuity	143469	*2107	*7613	*23154	*6282	*6990	14874	*2839	6489	*4007	8200	22750	38166
61 Employee benefit programs	276954	*2992	*12500	*15717	*1214	*3517	6022	12355	8080	6962	21501	19309	166784
62 Net loss, noncapital assets	44061	*12813	-	*21	*4	-	*104	*1262	*4289	*21215	366	3042	946
63 Other deductions	8871208	152311	538092	276472	118806	*347113	396992	438222	235239	282172	595454	877082	4613252
64 Total receipts less total deducts	1688877	-24418	48838	11164	55318	*34680	151562	103596	39729	46924	91662	142253	987570
65 Const taxable inc frm rel frn corps	23735	-	-	-	-	-	-	-	-	-	2138	-	21597
66 Net income (less deficit), total	1690286	-24759	48838	11163	55318	*34591	150659	103441	37270	46671	92085	136674	998334
67 Net income, total	2153380	*23798	86554	*19819	*77583	*35683	185452	127654	103141	78862	114289	214997	1085548
68 Deficit, total	463094	48557	*37717	*8656	*22265	*1091	34793	*24212	65871	*32191	22204	78323	87214
69 Net income (less def), Form 1120-A	*4771	-	*-172	*1086	*3857	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-20336	*-20336	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	277346	*-9593	*61658	*9554	*41082	*20909	151635	*39397	32949	*-25604	6819	-11090	-40369
72 Statutory special deductions, total	106184	*6654	*1713	*88	*11764	*539	8628	*14285	*713	*4044	17084	7726	32946
73 Net operating loss deduction	69182	*6430	*1713	*88	*11764	*539	*5751	*13952	*67	*3899	13861	1326	9792
74 Dividends received deduction	37001	*223	-	-	-	-	*2877	*333	*646	*146	3223	6400	23153
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1575811	*17256	*6594	*3286	*10693	*13144	*7457	*63847	*36919	74817	81964	206102	1053733
77 Income tax before credits, total	546960	*6023	*989	*493	*1988	*3393	*1734	*23358	*12641	25755	29011	71886	369689
78 Regular tax	542657	*5884	*989	*493	*1988	*3393	*1734	*21844	*12616	25647	28461	71481	368127
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2519	122	-	-	-	-	-	*1488	-	*44	457	195	214
82 Environmental tax	1784	*17	-	-	-	-	-	*26	*25	*65	93	210	1348
83 Foreign tax credit	4983	20	-	-	-	-	*1	-	-	733	2107	1562	560
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1831	-	-	-	-	-	-	-	-	*-0	-0	-	1830
87 General business credit	*1388	-	-	-	-	-	-	*54	-	*633	228	-	472
88 Prior year minumum tax credit	*2239	51	-	-	-	-	-	*164	*59	*306	725	935	-
89 Income tax after credits, total	536519	*5952	*989	*493	*1988	*3393	*1733	*23140	*12583	24082	25951	69389	366827

MAJOR GROUP 48
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	8834	808	2549	592	459	550	1457	550	463	375	233	267	531
2	Total assets	2809380576	-	61223	115738	153811	412047	3437772	3944399	7364849	13793676	16494539	41884301	2721718220
3	Cash	25422961	-	20880	30409	74796	133548	878914	759804	957140	964844	824333	1347480	19430814
4	Notes and accounts receivable	161964212	-	4739	4992	7257	34476	177522	227040	451602	678598	918419	2183566	157276001
5	Less: Allowance for bad debts	1471579	-	-	*437	-	-	*4683	*1307	8521	18005	7887	117431	1313309
6	Inventories	2875549	-	-	-	-	-	-	*382	*820	*312	382	2009	2871643
7	Investments in govt. obligations, Total	253736728	-	*241	*1099	5903	36658	713417	912186	1635022	2628907	3687960	8990505	235124830
8	Tax-exempt securities	231360587	-	*5860	*102	*1	7719	153506	226356	670569	1117002	2007345	5654426	221517699
9	Other current assets	286357711	-	9768	19669	44327	62251	545249	624785	1162752	2823323	2694969	6541137	271829481
10	Loans to stockholders	3241588	-	*10776	*5186	-	*8805	*250	*5042	*1153	*2643	5952	2664	3199115
11	Mortgage and real estate loans	227746465	-	*-0	*90	*3633	*2888	56530	35467	122383	441985	412034	830003	225841452
12	Other investments	1419468666	-	2076	6196	39485	66881	702824	996607	1757322	4304314	4832818	13304529	1393455614
13	Depreciable assets	47475961	-	*6067	*63392	13844	57859	91177	154716	235049	436465	464230	1271741	44681421
14	Less: Accumulated depreciation	10417838	-	*5718	*46972	*9281	19799	33552	58307	80589	119308	130544	377773	9535995
15	Depletable assets	232337	-	-	-	-	-	*11	-	-	-	-	6717	225609
16	Less: Accumulated depletion	102108	-	-	-	-	-	-	-	-	-	-	644	101464
17	Land	2213271	-	-	-	*706	1600	2918	3988	5930	42880	13797	100530	2040923
18	Intangible assets (Amortizable)	7614523	-	*1992	*16885	*34	515	3812	20975	58296	110889	58177	111570	7231376
19	Less: Accumulated amortization	2249593	-	*439	*1812	*3	*180	1465	6497	12543	18867	22842	41005	2143940
20	Other assets	153911136	-	4981	16938	-26891	18825	151343	43161	408464	397693	735396	2074277	150086949
21	Total liabilities	2809380576	-	61223	115738	153811	412047	3437772	3944399	7364849	13793676	16494539	41884301	2721718220
22	Accounts payable	44108527	-	*433	3384	3209	18884	75780	161818	275460	325663	392017	1368363	41483516
23	Mort, notes, and bonds under 1 yr	62920374	-	*638	*21342	*18	*3962	18799	117049	26421	95611	123466	149059	62364010
24	Other current liabilities	585578525	-	7462	31024	43460	142401	1723365	1416242	2765219	4944485	7180144	19186130	548138594
25	Loans from stockholders	8221508	-	*1397	*4806	*10490	*53	35169	*17432	*12695	*70751	14407	196411	7857896
26	Mort, notes, bonds, 1 yr or more	73316143	-	*4772	*29888	*4673	*21973	63829	67382	67098	943702	188168	687116	71237541
27	Other liabilities	1524060807	-	20501	24424	31154	97023	716575	863508	2206966	3905669	4249720	11423792	1500521475
28	Net worth	511174691	-	26019	870	60808	127751	804255	1300968	2010990	3507794	4346618	8873429	490115187
29	Capital stock	26493070	-	2022	10996	14502	32960	273303	223472	454910	567013	555257	849663	23508973
30	Paid-in or capital surplus	209700255	-	8490	8047	7566	52360	366402	574215	911269	1535870	1503558	5557227	199175251
31	Retained earnings, appropriated	46905958	-	*9	*508	704	3128	50439	54537	76912	197705	124629	352228	46045159
32	Retained earnings, unappropriate	234203155	-	3702	-31036	38346	42315	79035	426767	592936	1288938	2209506	2214641	227338007
33	Retained earnings (S Corp)	*100841	-	*12251	*14448	-	-	*38610	*32808	*2723	-	-	-	-
34	Less: Cost of treasury stock	6228588	-	*454	*2092	*310	*3012	3534	*10832	27759	81732	46331	100330	5952202
35	Total receipts	926383632	12180292	689604	268107	175230	424908	1867064	2748953	5729955	7837112	9250332	28820263	856391812
36	Business receipts	674285316	10115190	653984	234835	136733	377500	1536582	2392213	4832448	6296170	7735045	20695638	619278978
37	Interest	134457484	358513	5721	2082	8901	12324	118601	134186	334319	512635	649103	1755006	130566093
38	Interest on govt. obligations, State and local	8995071	*10736	*192	*21	*170	398	7037	15932	28605	70187	95446	270550	8495798
39	Rents	11633196	*38577	-	-	*1069	*366	2771	7247	7094	60228	20061	50546	11445235
40	Royalties	63311	7723	-	-	-	*32	*23	*1	*-0	-0	6	527	54999
41	Net S-T cap gain less net LT loss	7329113	*2825	*12	*211	*1433	213	6079	5616	9492	29965	47067	113243	7112957
42	Net L-T cap gain less net ST loss	18296463	*134483	*13	*234	*1660	700	15984	18831	81151	88789	158664	426997	17368957
43	Net gain, noncapital assets	355573	*8	*3	-	-	*288	*157	*691	235	3776	3092	2038	345286
44	Dividends, domestic corporations	4541824	4157	*210	62	737	426	6848	13730	19114	35834	35136	86088	4339483
45	Dividends, foreign corporations	418992	-	-	-	-	*-0	*552	*66	*35	*1301	1570	1257	414212
46	Other receipts	66007290	1508079	29470	30662	24528	32660	172429	160441	417460	738227	505145	5418374	56969815
47	Total deductions	876373675	12146507	692319	253626	160440	394845	1793245	2587221	5872297	7332835	8541620	27608066	808990653
48	Cost of sales and operations	472572249	10201212	604136	57016	49177	88053	781072	1280330	3024839	3278974	5021421	15488798	432697220
49	Compensation of officers	2996679	*6431	*741	*39205	*2175	20565	49373	40188	68442	89500	73320	165836	2440905
50	Repairs	544272	*2886	*22	*4678	*264	2422	1165	6853	8125	8755	7130	17706	484266
51	Bad debts	2186071	*15899	*12	*498	*152	*400	23639	3208	17588	21191	20877	40393	2042213
52	Rent paid on business property	6055030	12166	*2078	*11547	2401	6141	19427	33940	58809	59311	63380	163910	5621921
53	Taxes paid	15301582	20064	2235	18019	2685	11862	36447	119802	131327	168935	207441	527985	14054781
54	Interest paid	17244394	27673	*152	2216	495	1598	7047	15218	12152	91477	50791	168494	16867082
55	Contributions or gifts	275360	*2970	*16	-	*210	*363	209	1127	422	1674	4021	6255	258094
56	Amortization	2223710	14498	345	1358	953	342	8513	9848	25035	26186	33200	67012	2036421
57	Depreciation	7521671	22730	*984	*914	1920	5896	7354	15356	27748	54144	48187	142127	7194312
58	Depletion	7052	-	-	-	-	*7	*2	-	-	-	6	814	6224
59	Advertising	1824572	*11770	*94	*1934	346	1417	4117	14315	11194	17321	21203	92928	1647935
60	Pension, prof sh, stock, annuity	3321503	*5471	*215	-	*68	*667	3668	10264	8774	18309	22404	69061	3182600
61	Employee benefit programs	7278387	*7424	*1400	*28	*682	3682	14300	38624	36447	257567	67941	590850	6259442
62	Net loss, noncapital assets	329835	26	-	-	-	*51	*305	16989	471	4312	1861	3563	302258
63	Other deductions	336691308	1795286	79890	116216	98913	251380	836607	981161	2440925	3235181	2898435	10062334	313894980
64	Total receipts less total deducts	50009958	33785	-2715	14480	14790	30063	73819	161732	-142342	504277	708713	1212197	47401158
65	Const taxable inc frm rel frn corps	1434101	-	-	-	-	-	*253	-	*36	-	5391	8286	1420135
66	Net income (less deficit), total	42448987	23049	-2907	14459	14620	29666	67035	145800	-170912	434090	618658	949934	40325495
67	Net income, total	47147928	125181	9556	29098	25464	45273	190514	247592	344957	610637	739427	1495856	43284373
68	Deficit, total	4698941	102132	12463	14639	10845	15607	123479	101792	515869	176546	120769	545923	2958878
69	Net income (less def), Form 1120-A	*529	*529	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-1282	*-1282	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	*52550	-	*3664	*15303	-	-	*12837	*7769	*12978	-	-	-	-
72	Statutory special deductions, total	8281602	16167	1975	2520	8884	15618	63372	74613	111780	164883	193933	262070	7365787
73	Net operating loss deduction	5782078	10406	1461	878	3633	5442	25576	30716	54264	42745	129043	150456	5327460
74	Dividends received deduction	2128549	2253	*147	*35	494	237	5452	8847	11152	26207	23590	56670	1993465
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	39376756	57656	3942	1600	17365	29413	116521	166826	225187	483139	548362	1251202	36475545
77	Income tax before credits, total	14882846	20516	884	307	5023	8502	36309	59508	79959	170692	195481	473175	13832490
78	Regular tax	13681734	19629	877	261	4941	7663	32572	55735	76480	163489	184674	429881	12705530
79	Personal holding company tax	*7	-	-	-	-	-	-	-	*5	-	2	-	-
80	Recapture of investment credit	255	-	-	-	-	-	-	-	-	-	-	-	255
81	Alternative minumum tax	1133037	*341	*5	*46	79	837	3737	3736	3395	6637	9986	41552	1062687
82	Environmental tax	64622	*71	*2	-	3	*2	*1	37	79	282	598	1705	61843
83	Foreign tax credit	885983	-	-	-	-	-	*2	*3	*2	*7	26	78	885863
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	7433	-	-	-	-	-	-	-	-	-	-	4	7429
87	General business credit	62040	10	-	-	-	*18	*5	*3	-	*19	119	465	61402
88	Prior year minumum tax credit	446822	-	*2	*10	35	41	1173	754	*923	3094	2404	8796	429589
89	Income tax after credits, total	13480568	20506	882	297	4987	8443	35129	58747	79034	167571	192932	463832	12448208

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance

MINOR INDUSTRY 6355
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2017	75	226	176	223	186	355	137	139	128	64	73	235
2 Total assets	1963909013	-	10681	30759	80356	139138	891815	979544	2358112	5138170	4504291	11685215	1938090933
3 Cash	11446868	-	4237	14697	38857	43796	183092	154189	191476	194051	137911	199859	10284702
4 Notes and accounts receivable	106043745	-	550	1684	4712	12360	25115	29849	24768	33565	69293	42747	105799102
5 Less: Allowance for bad debts	949083	-	-	-	-	-	-	-	-	-	58	-	949025
6 Inventories	2364002	-	-	-	-	-	-	-	-	-	-	566	2363436
7 Investments in govt. obligations, Total	149581586	-	*241	*571	1989	12067	225262	432816	652430	915458	851312	2334909	144154530
8 Tax-exempt securities	119677811	-	*-0	*102	*1	1915	41850	52466	153860	246130	533704	1217910	117429873
9 Other current assets	134085533	-	4829	10576	24747	41759	146177	98368	272390	369756	431296	1153050	131532584
10 Loans to stockholders	144906	-	-	-	-	-	-	-	-	*640	365	-	143901
11 Mortgage and real estate loans	212935160	-	*-0	*90	*3633	*1237	28319	14355	89776	398628	368446	730730	211299945
12 Other investments	1098302606	-	363	2217	34770	16001	188520	257677	807615	2782712	1663140	5123758	1087425833
13 Depreciable assets	19728391	-	-	*8	*571	*2348	9165	16512	33570	42844	84414	124169	19414790
14 Less: Accumulated depreciation	4790316	-	-	-	-	-	-	-	*442	*6040	3516	12921	4767398
15 Depletable assets	188305	-	-	-	-	-	-	-	-	-	-	-	188305
16 Less: Accumulated depletion	88651	-	-	-	-	-	-	-	-	-	-	-	88651
17 Land	778583	-	-	-	-	-	-	-	*77	*787	550	10111	767058
18 Intangible assets (Amortizable)	5243689	-	-	-	-	-	-	-	-	*1133	4197	2204	5236155
19 Less: Accumulated amortization	1661700	-	-	-	-	-	-	-	-	*65	1427	-	1660207
20 Other assets	110877577	-	461	811	-28924	7655	44315	-76687	132591	158570	364664	758121	109515999
21 Total liabilities	1963909013	-	10681	30759	80356	139138	891815	979544	2358112	5138170	4504291	11685215	1938090933
22 Accounts payable	26415632	-	-	-	-	-	-	*538	-	*4102	4431	7985	26398575
23 Mort, notes, and bonds under 1 yr	51051369	-	-	-	-	-	-	-	-	*6564	2909	9971	51031925
24 Other current liabilities	188700247	-	3716	3577	19846	13882	47649	48839	187050	231190	413680	884853	186845966
25 Loans from stockholders	4269163	-	-	-	-	-	-	-	-	-	728	427	4268008
26 Mort, notes, bonds, 1 yr or more	46441226	-	-	-	-	-	-	-	*2186	*696972	41849	24126	45676093
27 Other liabilities	1391542635	-	11041	21750	26679	63099	469451	490533	1384897	3335342	3165097	9182079	1373392668
28 Net worth	255488741	-	-4076	5432	33830	62157	374715	439633	783979	864000	875596	1575775	250477699
29 Capital stock	14617963	-	502	3429	11701	13067	63875	69498	122007	197889	115981	152036	13867977
30 Paid-in or capital surplus	119926804	-	749	2228	3480	4999	70031	101894	221729	648673	376252	450572	118046196
31 Retained earnings, appropriated	27247074	-	*7	*49	282	2023	24765	11061	59559	106575	55450	193489	26793815
32 Retained earnings, unappropriate	96682781	-	-5334	-274	18670	42814	218642	263575	395237	-53353	351338	790277	94661189
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2985880	-	-	-	*304	*745	2597	*6394	*14553	35783	23425	10599	2891479
35 Total receipts	558779931	10537520	15802	30410	92390	116616	414011	549033	1438915	2327026	2142993	9159908	531955307
36 Business receipts	363593441	8542066	13089	23398	60364	85430	339948	446021	908682	1394968	1681550	3345462	346752463
37 Interest	107374839	345360	322	1679	6503	5249	40447	48373	182760	225146	246554	783472	105488974
38 Interest on govt. obligations, State and local	1580884	*936	-	*21	12	*70	572	1011	2799	6482	3429	9091	1556460
39 Rents	10554756	*36868	-	-	*40	*270	*804	*3132	2324	36434	8384	14024	10452476
40 Royalties	49119	-	-	-	-	*32	-	*-0	*-0	-0	-	34	49052
41 Net S-T cap gain less net LT loss	5314764	*2125	*12	*209	*1060	*148	1247	1306	3599	8737	15864	35763	5244694
42 Net L-T cap gain less net ST loss	11020510	*127335	*13	*218	*1567	167	3240	8725	43228	31022	27456	131344	10646196
43 Net gain, noncapital assets	171004	-	-	-	-	-	*7	*15	*7	*3	39	33	170899
44 Dividends, domestic corporations	2490368	*1538	*1	*16	*90	136	1496	8474	7264	17385	7368	18615	2427984
45 Dividends, foreign corporations	267690	-	-	-	-	-	*512	-	-	968	78	378	265753
46 Other receipts	56362558	1481292	2365	4868	22754	25114	25737	31975	288251	605881	152274	4821692	48900355
47 Total deductions	534521537	10620381	16976	30907	86599	99755	376137	467212	1317469	2150244	1934194	8808159	508613503
48 Cost of sales and operations	252300628	9039814	5200	8957	35387	47343	126290	220449	684541	744964	993349	2881461	237512873
49 Compensation of officers	1011834	-	*1	*15	*29	*76	*692	*1979	3994	8016	3698	4564	988769
50 Repairs	193661	*105	*-0	*1	*12	*19	*55	*571	*160	*430	1061	2099	189149
51 Bad debts	1326892	-	-	-	*152	*7	*89	*836	*410	*388	1453	2955	1320601
52 Rent paid on business property	2991114	*2128	*7	*43	*116	*37	1700	1736	8101	12583	9354	27756	2927553
53 Taxes paid	7010870	4605	122	232	564	1199	6398	7637	26153	32644	36994	79679	6814644
54 Interest paid	12394605	*18660	*4	*89	*39	*98	798	992	1024	53352	10037	24695	12284818
55 Contributions or gifts	72909	-	-	-	*1	-	*11	*67	*8	*461	664	196	71501
56 Amortization	1756855	8057	61	86	943	238	5596	5381	16818	21584	23215	51765	1623110
57 Depreciation	4178899	*7696	*2	*4	*214	*146	671	1804	3148	13466	7690	16816	4127241
58 Depletion	2376	-	-	-	-	*7	-	-	-	-	-	4	2365
59 Advertising	920600	*84	*-0	*2	*22	*26	258	306	1029	2154	4343	32724	879651
60 Pension, prof sh, stock, annuity	2226207	*1252	-	-	*13	*125	1111	1708	4706	8167	8080	29014	2172031
61 Employee benefit programs	3068887	*1192	*82	*28	*5	*28	*324	*179	*102	*885	1408	3210	3061444
62 Net loss, noncapital assets	175463	-	-	-	-	*22	*4	8	*60	*3415	521	280	171154
63 Other deductions	244889735	1536788	11498	21451	49101	50384	232141	223559	567215	1247733	832325	5650942	234466598
64 Total receipts less total deducts	24258394	-82860	-1175	-497	5791	16861	37873	81821	121446	176782	208800	351749	23341804
65 Const taxable inc frm rel frn corps	551262	-	-	-	-	-	-	-	-	-	-	-	551262
66 Net income (less deficit), total	23228771	-83797	-1175	-518	5779	16790	37302	80810	118647	170300	205371	342658	22336605
67 Net income, total	25419128	10577	1532	3255	13056	20657	67642	82596	133567	192956	240004	390986	24262300
68 Deficit, total	2190357	94374	2706	3773	7278	3867	30340	*1786	*14920	*22655	34633	48329	1925695
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	2599444	8446	1269	2185	8316	12501	38844	42003	61467	128031	111736	74117	2110529
73 Net operating loss deduction	1563068	*4495	901	572	3517	2511	4760	*1783	12193	18844	67890	16695	1428905
74 Dividends received deduction	683299	*443	*-0	*6	*41	51	1740	5170	2910	13255	3110	8614	647959
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	23508406	2378	263	1122	5416	8170	29923	40733	74554	101235	128632	320514	22795465
77 Income tax before credits, total	8289967	1336	41	228	1476	2423	10566	16206	27327	38524	46634	112422	8032786
78 Regular tax	8190883	630	41	185	1396	1893	8306	13365	25398	34405	43779	110015	7951470
79 Personal holding company tax	2	-	-	-	-	-	-	-	-	-	2	-	-
80 Recapture of investment credit	253	-	-	-	-	-	-	-	-	-	-	-	253
81 Alternative minumum tax	63655	*341	-	*44	77	528	2259	2827	1888	4048	2667	2067	46909
82 Environmental tax	32787	-	-	-	3	*2	*1	14	41	70	185	340	32131
83 Foreign tax credit	478085	-	-	-	-	-	*-0	-	*1	-0	1	17	478066
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	6601	-	-	-	-	-	-	-	-	-	-	-	6601
87 General business credit	48291	-	-	-	-	-	-	*3	-	-	43	347	47897
88 Prior year minumum tax credit	163146	-	*2	*9	35	31	67	*349	*255	*1023	596	2122	158657
89 Income tax after credits, total	7593845	1336	39	219	1440	2392	10498	15854	27071	37501	45993	109936	7341565

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, stock companies

MINOR INDUSTRY 6352
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1885	72	221	176	218	179	336	137	125	128	58	60	176
2 Total assets	1127623270	-	10192	30759	78074	133909	832418	979544	2025000	5138170	4055812	9430608	1104908785
3 Cash	6985396	-	4069	14697	38764	41719	180056	154189	184198	194051	126644	167762	5879247
4 Notes and accounts receivable	80024810	-	550	1684	4711	12360	25115	29849	22007	33565	69265	39992	79785712
5 Less: Allowance for bad debts	806771	-	-	-	-	-	-	-	-	-	58	-	806713
6 Inventories	1956547	-	-	-	-	-	-	-	-	-	-	566	1955981
7 Investments in govt. obligations, Total	77121316	-	-	*571	1989	11338	203912	432816	546060	915458	799745	1879793	72329633
8 Tax-exempt securities	70577072	-	*-0	*102	*1	*1386	36765	52466	141453	246130	492513	869315	68736940
9 Other current assets	87590425	-	4812	10576	24711	41574	144274	98368	258422	369756	389936	986634	85261360
10 Loans to stockholders	138284	-	-	-	-	-	-	-	-	*640	365	-	137279
11 Mortgage and real estate loans	96293518	-	*-0	*90	*3633	*558	27511	14355	83618	398628	329624	515302	94920199
12 Other investments	615919016	-	*300	2217	33771	15030	161659	257677	636615	2782712	1476824	4194748	606357461
13 Depreciable assets	14025987	-	-	*8	*571	*2290	9129	16512	28697	42844	70210	91677	13764050
14 Less: Accumulated depreciation	3820553	-	-	-	-	-	-	-	*442	*6040	2958	12852	3798261
15 Depletable assets	188305	-	-	-	-	-	-	-	-	-	-	-	188305
16 Less: Accumulated depletion	88651	-	-	-	-	-	-	-	-	-	-	-	88651
17 Land	540054	-	-	-	-	-	-	-	*77	*787	550	9757	528883
18 Intangible assets (Amortizable)	2682394	-	-	-	-	-	-	-	-	*1133	3841	2204	2675215
19 Less: Accumulated amortization	691049	-	-	-	-	-	-	-	-	*65	1427	-	689556
20 Other assets	78987170	-	461	811	-30075	7654	43996	-76687	124293	158570	300739	685708	77771700
21 Total liabilities	1127623270	-	10192	30759	78074	133909	832418	979544	2025000	5138170	4055812	9430608	1104908785
22 Accounts payable	19897063	-	-	-	-	-	-	*538	-	*4102	4431	7968	19880023
23 Mort, notes, and bonds under 1 yr	20446420	-	-	-	-	-	-	-	-	*6564	2909	9971	20426975
24 Other current liabilities	143255076	-	3705	3577	19799	13824	46637	48839	174420	231190	381466	710562	141621057
25 Loans from stockholders	4215667	-	-	-	-	-	-	-	-	-	728	417	4214522
26 Mort, notes, bonds, 1 yr or more	32984226	-	-	-	-	-	-	-	*2186	*696972	25354	22843	32236871
27 Other liabilities	721357911	-	10972	21750	24455	61749	430922	490533	1142447	3335342	2827069	7405279	705607393
28 Net worth	185466908	-	-4485	5432	33820	58337	354858	439633	705946	864000	813854	1273568	180921944
29 Capital stock	13173328	-	502	3429	11701	13067	63875	69498	122007	197889	115964	149905	12425490
30 Paid-in or capital surplus	93930669	-	445	2228	3480	4999	68754	101894	221729	648673	376077	445051	92057338
31 Retained earnings, appropriated	13501251	-	*7	*49	241	798	21657	11061	33156	106575	49661	168366	13109682
32 Retained earnings, unappropriate	67842780	-	-5439	-274	18702	40219	203169	263575	343608	-53353	295578	520844	66216153
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2981120	-	-	-	*304	*745	2597	*6394	*14553	35783	23425	10599	2886718
35 Total receipts	331458956	922462	15647	30410	92070	115210	405358	549033	1368151	2327026	1966213	8201096	315466283
36 Business receipts	216309617	49798	12967	23398	60130	84436	336966	446021	864018	1394968	1553071	2590834	208893009
37 Interest	58837601	34041	295	1679	6445	5020	36699	48373	162890	225146	218304	635797	57462911
38 Interest on govt. obligations, State and local	1266927	*720	-	*21	12	30	529	1011	2756	6482	3321	6899	1245147
39 Rents	3638574	*9	-	-	*40	*270	*804	*3132	2186	36434	7377	10632	3577691
40 Royalties	36823	-	-	-	-	*32	-	*-0	*-0	-0	-	34	36756
41 Net S-T cap gain less net LT loss	2389303	*295	*12	*209	*1060	*148	1247	1306	2958	8737	15450	33420	2324459
42 Net L-T cap gain less net ST loss	5780842	*5868	*7	*218	*1566	166	2780	8725	39966	31022	18876	109230	5562417
43 Net gain, noncapital assets	106188	-	-	-	-	-	*-0	*15	*4	*3	39	33	106093
44 Dividends, domestic corporations	1367665	*560	*1	*16	*71	136	1345	8474	6634	17385	6581	17138	1309326
45 Dividends, foreign corporations	251586	-	-	-	-	-	*512	-	-	968	78	378	249650
46 Other receipts	41473830	831172	2365	4868	22746	24972	24474	31975	286739	605881	143116	4796700	34698822
47 Total deductions	316391778	973796	16762	30907	86179	98731	368257	467212	1247469	2150244	1771710	7916023	301264489
48 Cost of sales and operations	141775165	138597	5077	8957	35272	47086	123624	220449	659914	744964	905096	2408608	136477522
49 Compensation of officers	518674	-	-	*15	-	*76	*250	*1979	*3176	8016	3216	3306	498639
50 Repairs	145446	*105	*-0	*1	*9	*19	*55	*571	*155	*430	1042	1825	141233
51 Bad debts	912344	-	-	-	*152	*7	*89	*836	*389	*388	1452	2520	906511
52 Rent paid on business property	1959343	*916	*7	*43	*104	*20	1457	1736	6409	12583	7893	19041	1909134
53 Taxes paid	4292944	1288	121	232	557	1180	6171	7637	23539	32644	31885	56839	4130851
54 Interest paid	7520158	*18660	*3	*89	*39	*98	794	992	982	53352	8044	23130	7413976
55 Contributions or gifts	48410	-	-	-	*1	-	*11	*67	*8	*461	660	145	47057
56 Amortization	962523	2080	61	86	943	224	5310	5381	15265	21584	21970	38516	851103
57 Depreciation	2107670	*330	*2	*4	*210	*146	634	1804	2578	13466	7148	11066	2070281
58 Depletion	722	-	-	-	-	*7	-	-	-	-	-	4	711
59 Advertising	617241	*20	*-0	*2	*21	*21	257	306	904	2154	4275	32066	577215
60 Pension, prof sh, stock, annuity	1038829	*217	-	-	-	*111	766	1708	3593	8167	6525	21033	996710
61 Employee benefit programs	926996	*75	*82	*28	*5	*28	*297	*179	*84	*885	1282	2310	921740
62 Net loss, noncapital assets	128211	-	-	-	-	-	*4	8	*60	*3415	458	253	124013
63 Other deductions	153437103	811509	11411	21451	48863	49707	228538	223559	530414	1247733	770762	5295361	144197794
64 Total receipts less total deducts	15067178	-51335	-1115	-497	5891	16479	37100	81821	120682	176782	194503	285073	14201793
65 Const taxable inc frm rel frn corps	499017	-	-	-	-	-	-	-	-	-	-	-	499017
66 Net income (less deficit), total	14299268	-52054	-1115	-518	5879	16449	36572	80810	117926	170300	191182	278174	13455663
67 Net income, total	16140140	10547	1532	3255	13056	20316	66454	82596	129713	192956	225815	326502	15067397
68 Deficit, total	1840871	62601	2647	3773	7177	3867	29883	*1786	*11787	*22655	34633	48329	1611733
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	1686001	8326	1269	2185	8302	12244	37933	42003	59048	128031	104590	59292	1222778
73 Net operating loss deduction	876192	*4495	901	572	3517	*2380	4413	*1783	*12086	18844	66220	16640	744341
74 Dividends received deduction	492281	*340	*-0	*6	*28	50	1655	5170	2739	13255	2834	8087	458117
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	15237366	2367	263	1122	5416	8086	29603	40733	73127	101235	122047	270827	14582540
77 Income tax before credits, total	5399275	970	41	228	1476	2402	10497	16206	26839	38524	44327	95052	5162714
78 Regular tax	5322675	629	41	185	1396	1881	8256	13365	25013	34405	41695	93365	5102445
79 Personal holding company tax	2	-	-	-	-	-	-	-	-	-	2	-	-
80 Recapture of investment credit	19	-	-	-	-	-	-	-	-	-	-	-	19
81 Alternative minumum tax	55012	*341	-	*44	77	519	2239	2827	1784	4048	2447	1399	39287
82 Environmental tax	20767	-	-	-	3	*2	*1	14	41	70	183	288	20164
83 Foreign tax credit	393979	-	-	-	-	-	*-0	-	*1	-0	1	14	393963
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	450	-	-	-	-	-	-	*3	-	-	30	283	31564
87 General business credit	31881	-	-	-	-	-	-	*349	*255	*1023	560	2116	142668
88 Prior year minumum tax credit	147111	-	*2	*9	35	31	63	15854	26583	37501	43736	92639	4594070
89 Income tax after credits, total	4825854	970	39	219	1440	2371	10433						

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	132	*3	*5	**	*5	*7	*19	**	*14	**	6	13	59
2 Total assets	836285742	-	*489	**	*2281	*5228	*59397	**	*333112	**	448478	2254608	833182149
3 Cash	4461472	-	*168	**	*94	*2078	*3036	**	*7278	**	11267	32097	4405454
4 Notes and accounts receivable	26018935	-	-	-	*1	-	-	-	*2760	**	28	2755	26013391
5 Less: Allowance for bad debts	142312	-	-	-	-	-	-	-	-	-	-	-	142312
6 Inventories	407455	-	-	-	-	-	-	-	-	-	-	-	407455
7 Investments in govt. obligations, Total	72460269	-	*241	**	-	*729	*21349	**	*106370	**	51567	455116	71824897
8 Tax-exempt securities	49100739	-	-	-	-	*529	*5084	**	*12407	**	41191	348595	48692933
9 Other current assets	46495108	-	*17	**	*36	*184	*1903	**	*13968	**	41360	166416	46271224
10 Loans to stockholders	6622	-	-	-	-	-	-	-	-	-	-	-	6622
11 Mortgage and real estate loans	116641642	-	-	-	-	*679	*808	-	*6159	**	38822	215427	116379747
12 Other investments	482383590	-	*63	**	*998	*971	*26861	**	*171000	**	186315	929010	481068372
13 Depreciable assets	5702404	-	-	-	-	*58	*36	**	*4873	**	14204	32493	5650739
14 Less: Accumulated depreciation	969763	-	-	-	-	-	-	-	-	-	558	69	969137
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	238530	-	-	-	-	-	-	-	-	-	-	354	238175
18 Intangible assets (Amortizable)	2561296	-	-	-	-	-	-	-	-	-	356	-	2560940
19 Less: Accumulated amortization	970651	-	-	-	-	-	-	-	-	-	-	-	970651
20 Other assets	31890407	-	*-0	**	*1152	*1	*319	**	*8297	**	63926	72413	31744298
21 Total liabilities	836285742	-	*489	**	*2281	*5228	*59397	**	*333112	**	448478	2254608	833182149
22 Accounts payable	6518569	-	-	-	-	-	-	-	-	-	-0	17	6518552
23 Mort, notes, and bonds under 1 yr	30604950	-	-	-	-	-	-	-	-	-	-	-	30604950
24 Other current liabilities	45445171	-	*11	**	*47	*58	*1011	**	*12630	**	32213	174291	45224909
25 Loans from stockholders	53497	-	-	-	-	-	-	-	-	-	-	10	53487
26 Mort, notes, bonds, 1 yr or more	13456999	-	-	-	-	-	-	-	-	-	16494	1283	13439222
27 Other liabilities	670184724	-	*69	-	*2224	*1350	*38529	**	*242449	**	338028	1776800	667785275
28 Net worth	70021833	-	*409	**	*10	*3820	*19857	**	*78033	**	61742	302207	69555755
29 Capital stock	1444635	-	-	-	-	-	-	-	-	-	18	2131	1442487
30 Paid-in or capital surplus	25996135	-	*304	**	-	-	*1277	-	-	-	175	5520	25988859
31 Retained earnings, appropriated	13745823	-	-	-	*41	*1225	*3108	**	*26403	**	5789	25122	13684133
32 Retained earnings, unappropriate	28840000	-	*105	**	*-32	*2595	*15472	**	*51629	**	55760	269434	28445037
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4760	-	-	-	-	-	-	-	-	-	-	-	4760
35 Total receipts	227320975	*9615059	*155	**	*320	*1406	*8653	**	*70764	**	176781	958813	216489024
36 Business receipts	147283824	*8492269	*122	**	*234	*993	*2982	**	*44664	**	128479	754627	137859454
37 Interest	48537239	*311319	*27	**	*58	*228	*3748	**	*19870	**	28250	147675	48026062
38 Interest on govt. obligations, State and local	313957	217	-	-	-	*41	*43	**	*43	-	108	2192	311313
39 Rents	6916182	36860	-	-	-	-	-	-	*138	**	1007	3392	6874786
40 Royalties	12296	-	-	-	-	-	-	-	-	-	-	-	12296
41 Net S-T cap gain less net LT loss	2925461	1829	-	-	-	-	-	-	*641	**	413	2343	2920235
42 Net L-T cap gain less net ST loss	5239668	121467	*6	**	*1	*1	*459	**	*3261	**	8580	22113	5083778
43 Net gain, noncapital assets	64816	-	-	-	-	-	*7	-	4	**	-	-	64806
44 Dividends, domestic corporations	1122702	978	-	-	*19	*1	*151	-	*631	**	786	1478	1118658
45 Dividends, foreign corporations	16103	-	-	-	-	-	-	-	-	-	-	-	16103
46 Other receipts	14888727	650119	-	-	*8	*142	*1263	**	*1512	**	9157	24992	14201534
47 Total deductions	218129759	*9646585	*215	**	*421	*1024	*7880	**	*70000	**	162484	892137	207349014
48 Cost of sales and operations	110525462	*8901217	*124	**	*115	*257	*2666	**	*24627	**	88253	472853	101035351
49 Compensation of officers	493160	-	*1	**	*29	-	*442	-	*818	-	483	1257	490130
50 Repairs	48216	-	-	-	*3	-	-	-	*4	-	19	274	47916
51 Bad debts	414549	-	-	-	-	-	-	-	*22	**	1	435	414091
52 Rent paid on business property	1031772	*1212	-	-	*12	*17	*243	-	*1693	**	1461	8715	1018420
53 Taxes paid	2717927	3316	*2	**	*7	*19	*227	**	*2614	**	5109	22840	2683793
54 Interest paid	4874446	-	*1	**	*-0	-	*4	**	42	**	1992	1565	4870842
55 Contributions or gifts	24499	-	-	-	-	-	-	-	-	-	4	51	24444
56 Amortization	794332	5977	-	-	-	*14	*286	**	*1553	**	1245	13249	772007
57 Depreciation	2071230	7366	-	-	*3	-	*37	**	*570	**	543	5750	2056961
58 Depletion	1654	-	-	-	-	-	-	-	-	-	-	-	1654
59 Advertising	303360	64	*-0	**	*1	*5	*1	-	*125	**	68	658	302436
60 Pension, prof sh, stock, annuity	1187378	1035	-	-	*13	*14	*345	-	*1113	**	1555	7982	1175321
61 Employee benefit programs	2141891	1117	-	-	-	-	*26	-	*18	-	126	900	2139703
62 Net loss, noncapital assets	47253	-	-	-	-	*22	-	-	-	-	63	26	47141
63 Other deductions	91452632	*725279	*87	**	*237	*677	*3603	**	*36801	**	61563	355581	90268803
64 Total receipts less total deducts	9191215	*-31526	*-60	**	*-100	*382	*773	**	*764	**	14296	66676	9140010
65 Const taxable inc frm rel frn corps	52245	-	-	-	-	-	-	-	-	-	-	-	52245
66 Net income (less deficit), total	8929503	*-31743	*-60	**	*-100	*341	*730	**	*721	**	14189	64484	8880942
67 Net income, total	9278988	*30	-	-	-	*341	*1187	**	*3854	**	14189	64484	9194904
68 Deficit, total	349485	31772	*60	**	*100	*-0	*457	-	*3133	**	-	-	313962
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	913443	*120	-	-	*14	*257	*911	**	*2419	**	7146	14824	887751
73 Net operating loss deduction	686876	-	-	-	-	*131	*347	-	*107	-	1670	55	684565
74 Dividends received deduction	191017	102	-	-	*14	*-0	*84	-	*172	**	276	527	189842
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8271040	*12	-	-	-	*84	*320	**	*1427	**	6586	49687	8212925
77 Income tax before credits, total	2890692	*366	-	-	-	*21	*69	**	*488	**	2306	17370	2870071
78 Regular tax	2868208	*2	-	-	-	*13	*50	**	*384	**	2084	16650	2849025
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	235	-	-	-	-	-	-	-	-	-	-	-	235
81 Alternative minumum tax	8643	-	-	-	-	*9	*20	-	*104	**	220	668	7622
82 Environmental tax	12020	-	-	-	-	-	-	-	-	-	2	52	11967
83 Foreign tax credit	84106	-	-	-	-	-	-	-	-	-	-	2	84103
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	6151	-	-	-	-	-	-	-	-	-	-	-	6151
87 General business credit	16410	-	-	-	-	-	-	-	-	-	12	65	16333
88 Prior year minumum tax credit	*16035	-	-	-	-	-	*4	**	-	-	36	6	15989
89 Income tax after credits, total	2767991	*366	-	-	-	*21	*65	**	*488	**	2258	17297	2747495

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1488	*8	45	*26	43	127	577	182	117	116	67	77	103
2 Total assets	281222335	-	1505	*4598	17403	96261	1272681	1311790	1832778	4002632	4720692	11735374	256226620
3 Cash	4229786	-	1194	*2259	6010	41813	320220	260350	213241	343910	226888	440344	2373556
4 Notes and accounts receivable	17686277	-	-	*269	*1972	6001	56850	88551	119594	261926	286603	711264	16153247
5 Less: Allowance for bad debts	89662	-	-	-	-	-	*35	*172	*1797	*12771	1181	2089	71617
6 Inventories	9367	-	-	-	-	-	-	-	-	*24	-	83	9261
7 Investments in govt. obligations, Total	37939600	-	-	*334	*3597	17716	270845	260685	519540	1111207	1411856	2725082	31618737
8 Tax-exempt securities	36849875	-	-	-	-	*3275	88680	115201	328927	397109	663053	1679566	33574064
9 Other current assets	60618816	-	*59	*310	*2032	4063	148664	304186	186649	1138103	818760	2026818	55989171
10 Loans to stockholders	*845477	-	-	-	-	-	*-0	*2336	-	*106	-	20	843014
11 Mortgage and real estate loans	9631876	-	-	-	-	-	2122	*3388	*1658	*11939	4645	44272	9563852
12 Other investments	96706310	-	*168	*1172	*1688	18118	326701	259423	387610	550267	1126544	3490000	90544619
13 Depreciable assets	6852470	-	*103	-	*839	6725	44986	26661	32072	117754	113338	401251	6108742
14 Less: Accumulated depreciation	752168	-	*20	-	*311	3019	20043	12335	*3313	24484	25670	86656	576318
15 Depletable assets	*14767	-	-	-	-	-	*11	-	-	-	-	-	14757
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	313176	-	-	-	*3	689	2821	*1883	*1588	*4202	3163	17963	280863
18 Intangible assets (Amortizable)	102600	-	-	-	*22	*50	571	*1129	*12	*11404	2125	1199	86089
19 Less: Accumulated amortization	27911	-	-	-	*1	*17	180	*631	-	*10675	1530	166	14711
20 Other assets	10291677	-	*-0	*254	*1551	847	30466	1135	46998	102611	92098	286424	9729293
21 Total liabilities	281222335	-	1505	*4598	17403	96261	1272681	1311790	1832778	4002632	4720692	11735374	256226620
22 Accounts payable	5941189	-	*9	*43	2300	4659	24107	59241	65399	188440	68540	250520	5277930
23 Mort, notes, and bonds under 1 yr	1304991	-	*583	*93	-	*332	*3578	*948	-	*16856	25028	28341	1229232
24 Other current liabilities	150582520	-	*650	*1024	*5079	34425	461251	728584	938079	2399327	2845199	8700766	134468136
25 Loans from stockholders	256432	-	*20	-	-	*1	*4	*958	-	-	33	3121	252295
26 Mort, notes, bonds, 1 yr or more	1339286	-	*4	-	-	*101	*3495	*1623	-	*1423	15729	45555	1271355
27 Other liabilities	46051497	-	*13	*756	*2358	*960	70082	125776	169215	275775	422259	660156	44324147
28 Net worth	75746420	-	*225	*2681	7666	55783	710164	394660	660086	1120811	1343904	2046916	69403524
29 Capital stock	859541	-	*11	*73	-	-	*28	-	*8608	*111544	11072	150760	577447
30 Paid-in or capital surplus	14960321	-	*872	*815	*2198	*4523	59118	172348	135624	*129471	114909	1671095	12669348
31 Retained earnings, appropriated	13225576	-	*2	*459	-	*47	17566	*36279	*6839	*10329	46702	69660	13037694
32 Retained earnings, unappropriate	46703012	-	*-661	*1335	5468	51214	633453	186034	509015	869467	1171226	155642	43120822
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2031	-	-	-	-	-	-	-	-	-	3	240	1787
35 Total receipts	133100598	*734	3268	*1835	9262	44252	594864	748093	1138230	2093337	2400690	6554007	119512026
36 Business receipts	113589341	*348	*3159	*1625	*7841	34507	447176	673645	1005616	1801581	2042989	5530643	102040211
37 Interest	10586146	*325	*57	*148	584	3396	43745	39574	62990	152641	171330	419030	9692325
38 Interest on govt. obligations, State and local	2656460	-	-	-	*1	*164	4576	8684	11711	30345	43190	121192	2436596
39 Rents	309613	-	-	-	*14	*96	1521	1235	*1556	*2986	7056	16793	278357
40 Royalties	*225	-	-	-	-	-	*1	*1	-	-	-	2	222
41 Net S-T cap gain less net LT loss	446714	-	-	-	-	*25	1166	2421	2560	6192	8465	36877	389008
42 Net L-T cap gain less net ST loss	2940767	-	-	*14	-	*124	8682	3840	16804	31816	45181	130477	2703829
43 Net gain, noncapital assets	9031	-	-	-	-	*1	*76	*4	*9	*173	39	125	8605
44 Dividends, domestic corporations	814678	*60	*2	*6	*46	*134	3775	2342	5480	9652	13126	32699	747356
45 Dividends, foreign corporations	23557	-	-	-	-	-	*21	*19	*18	*14	201	481	22802
46 Other receipts	1724066	-	*50	*41	*776	5805	84125	16329	31487	57935	69114	265688	1192715
47 Total deductions	123483921	*397	*4163	*1680	10916	41689	562239	715606	1089370	2001796	2218418	6450590	110387058
48 Cost of sales and operations	83790010	*261	*1375	*639	*3698	17813	260532	390765	591055	1129001	1380359	4246232	75768281
49 Compensation of officers	342690	-	-	-	*293	1668	10595	7009	13732	16815	21395	37628	233555
50 Repairs	26667	-	*22	-	*16	*47	575	*673	*474	*207	943	958	22754
51 Bad debts	206850	-	*4	-	-	-	*95	*1456	*2191	7093	2815	12696	180499
52 Rent paid on business property	750674	*20	-	*27	*25	*103	8054	1735	6426	10177	11484	38446	674179
53 Taxes paid	3374789	*1	*226	*81	*192	902	15849	27080	33252	52739	59612	198612	2986242
54 Interest paid	650089	-	*16	-	*3	*41	1154	2028	*1976	4221	10463	67835	562353
55 Contributions or gifts	76947	-	*1	-	*2	*8	112	63	*179	*422	1597	1753	72811
56 Amortization	63894	-	*-0	-	*1	*11	386	243	*466	814	1422	5103	55448
57 Depreciation	1026699	-	*10	-	*55	365	2919	3246	3089	14664	14340	43788	944222
58 Depletion	70	-	-	-	-	-	-	-	-	-	-	-0	70
59 Advertising	311504	-	*6	-	*81	224	1888	862	2004	2583	4812	16317	282727
60 Pension, prof sh, stock, annuity	268322	-	-	-	*-0	*8	1375	831	*2225	3885	4686	8843	246468
61 Employee benefit programs	1267718	-	*369	-	*73	267	12405	3927	9882	21929	22376	77286	1119204
62 Net loss, noncapital assets	39463	-	-	-	-	-	*55	*2493	*33	*651	438	426	35367
63 Other deductions	31287535	*116	*2136	*933	6476	20231	246245	273195	422386	736593	681676	1694669	27202878
64 Total receipts less total deducts	9616677	*336	*-895	*155	-1654	2563	32625	32487	48860	91541	182273	103416	9124969
65 Const taxable inc frm rel frn corps	14537	-	-	-	-	-	-	-	-	-	3	415	14118
66 Net income (less deficit), total	6974754	*336	*-895	*155	-1655	2399	28048	23803	37149	61196	139087	-17361	6702491
67 Net income, total	7844760	*336	*30	*361	*518	3999	48740	69150	54646	164631	158942	290007	7053401
68 Deficit, total	870006	-	*924	*207	*2173	1600	20691	45346	17497	*103434	19855	307368	350910
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	2580408	*42	*1	*307	*32	*1080	4746	9189	11034	14881	21397	60472	2457228
73 Net operating loss deduction	2013862	-	-	*306	-	*1002	2060	*7548	*7252	*8086	12091	32999	1942519
74 Dividends received deduction	558533	*42	*1	*2	*32	*77	2686	1641	3781	6795	9303	22909	511263
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5128160	*294	*28	*54	*518	2936	44720	60453	45075	149965	138540	235354	4450223
77 Income tax before credits, total	2390544	*51	*4	*8	*64	526	12629	20624	15766	51752	46466	91803	2150853
78 Regular tax	1750629	*51	*4	*8	*64	484	11850	20231	15188	50927	44676	80220	1526926
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	628020	-	-	-	-	*42	778	*393	*578	*490	1546	11238	612955
82 Environmental tax	11347	-	-	-	-	-	-	-	*-0	51	94	345	10857
83 Foreign tax credit	34387	-	-	-	-	-	*2	-	*2	-	17	42	34324
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	615	-	-	-	-	-	*5	-	-	-	-	55	615
87 General business credit	5900	-	-	-	-	-	-	-	-	-	-	-	5841
88 Prior year minumum tax credit	133869	-	-	-	-	*6	436	*406	*176	*982	1137	1372	129354
89 Income tax after credits, total	2215773	*51	*4	*8	*64	520	12186	20218	15589	50770	45311	90334	1980719

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5328	725	2278	391	193	237	525	231	207	131	102	116	193
2 Total assets	564249228	-	49037	80381	56052	176648	1273277	1653065	3173959	4652875	7269556	18463711	527400667
3 Cash	9746306	-	15449	13452	29928	47938	375602	345265	552423	426882	459535	707277	6772556
4 Notes and accounts receivable	38234190	-	*4189	*3038	*573	16115	95556	108640	307241	383107	562523	1429555	35323651
5 Less: Allowance for bad debts	432834	-	-	*437	-	-	*4648	*1135	*6724	5234	6647	115342	292667
6 Inventories	502179	-	-	-	-	-	-	*382	*820	*288	382	1360	498947
7 Investments in govt. obligations, Total	66215543	-	-	*194	*317	*6874	217310	218686	463051	602242	1424792	3930514	59351563
8 Tax-exempt securities	74832902	-	*5860	-	-	*2529	*22977	58689	187783	473763	810589	2756950	70513762
9 Other current assets	91653363	-	4879	8783	17548	16429	250408	222232	703713	1315464	1444912	3361269	84307727
10 Loans to stockholders	2251205	-	*10776	*5186	-	*8805	*250	*2705	*1153	*1897	5587	2645	2212199
11 Mortgage and real estate loans	5179429	-	-	-	-	*1651	*26089	*17724	*30948	31417	38942	55002	4977655
12 Other investments	224459749	-	*1545	*2806	*3027	32763	187602	479507	562097	971335	2043134	4690770	215485162
13 Depreciable assets	20895100	-	*5964	*63384	*12435	*48786	37026	111543	169407	275867	266478	746321	19157890
14 Less: Accumulated depreciation	4875354	-	*5698	*46972	*8970	*16780	13509	45973	76835	88783	101359	278196	4192280
15 Depletable assets	29265	-	-	-	-	-	-	-	-	-	-	6717	22548
16 Less: Accumulated depletion	13457	-	-	-	-	-	-	-	-	-	-	644	12814
17 Land	1121512	-	-	-	*702	*912	*97	*2105	*4265	37891	10084	72455	993001
18 Intangible assets (Amortizable)	2268233	-	*1992	*16885	*12	*465	3242	*19846	58284	98352	51855	108167	1909132
19 Less: Accumulated amortization	559983	-	*439	*1812	*2	*163	1285	*5866	12543	8127	19885	40839	469021
20 Other assets	32741882	-	4519	15873	*482	10323	76562	118713	228876	136513	278633	1029732	30841657
21 Total liabilities	564249228	-	49037	80381	56052	176648	1273277	1653065	3173959	4652875	7269556	18463711	527400667
22 Accounts payable	11751707	-	*424	*3341	*909	14225	51673	102039	210060	133121	319046	1109858	9807011
23 Mort, notes, and bonds under 1 yr	10564014	-	*55	*21248	*18	*3630	*15221	*116101	26421	72191	95528	110748	10102853
24 Other current liabilities	246295759	-	3096	26423	18534	94094	1214465	638819	1640090	2313969	3921265	9600511	226824493
25 Loans from stockholders	3695913	-	*1376	*4806	*10490	*52	*35165	*16474	*12695	*70751	13646	192864	3337593
26 Mort, notes, bonds, 1 yr or more	25535631	-	*4768	*29888	*4673	*21872	60334	*65759	64912	245307	130590	617435	24290093
27 Other liabilities	86466675	-	9447	*1918	*2117	32964	177041	247199	652855	294552	662364	1581557	82804660
28 Net worth	179939530	-	29871	-7244	19312	9811	-280624	466674	566926	1522983	2127117	5250739	170233965
29 Capital stock	11015566	-	1509	7493	2801	19893	209400	153974	324295	257580	428204	546867	9063549
30 Paid-in or capital surplus	74813130	-	6868	*5004	1888	42839	237253	299973	553916	757726	1012396	3435560	68459707
31 Retained earnings, appropriated	6433308	-	*-0	-	*422	*1058	*8109	*7197	*10514	*80802	22477	89079	6213650
32 Retained earnings, unappropriate	90817362	-	9698	-32097	14207	-51713	-773059	-22841	-311317	472824	686942	1268723	89555996
33 Retained earnings (S Corp)	*100841	-	*12251	*14448	-	-	*38610	*32808	*2723	-	-	-	-
34 Less: Cost of treasury stock	3240677	-	*454	*2092	*6	*2266	*937	*4437	*13206	45948	22902	89491	3058937
35 Total receipts	234503103	1642038	670535	235862	73577	264040	858189	1451827	3152810	3416749	4706648	13106349	204924479
36 Business receipts	197102533	1572776	637736	209812	68528	257563	749458	1272547	2918150	3099620	4010505	11819534	170486304
37 Interest	16496499	12828	5342	254	1813	3679	34409	46239	88569	134848	231219	552504	15384794
38 Interest on govt. obligations, State and local	4757727	*9799	*192	-	*157	*163	1890	6237	14095	33360	48827	140266	4502741
39 Rents	768827	1709	-	-	*1015	*1	*447	*2880	*3215	20808	4622	19728	714402
40 Royalties	13968	7723	-	-	-	-	*23	-	-	-	6	492	5725
41 Net S-T cap gain less net LT loss	1567635	701	-	*2	*373	*41	3665	1888	3334	15036	22738	40603	1479255
42 Net L-T cap gain less net ST loss	4335186	*7148	-	*2	*93	*409	4063	6266	21120	25951	86027	165176	4018932
43 Net gain, noncapital assets	175539	*8	*3	-	-	*287	*74	*673	*219	3599	3014	1880	165782
44 Dividends, domestic corporations	1236778	2559	*207	*40	*601	156	1576	2914	6370	8797	14642	34774	1164143
45 Dividends, foreign corporations	127745	-	-	-	-	*-0	*18	*47	*17	*318	1291	398	125656
46 Other receipts	7920666	26787	*27055	*25753	*998	1741	62567	112137	97722	74411	283757	330994	6876744
47 Total deductions	218368216	1525729	671180	221040	62925	253400	854868	1404403	3465458	3180796	4389008	12349316	189990093
48 Cost of sales and operations	136481610	1161137	597561	47420	10091	22897	394251	669116	1749243	1405009	2647713	8361105	119416066
49 Compensation of officers	1642155	*6431	*740	*39190	*1853	*18820	38085	31200	50716	64668	48227	123644	1218581
50 Repairs	323943	*2781	-	*4677	*235	*2356	534	5609	7492	8118	5126	14650	272364
51 Bad debts	652329	*15899	*8	*498	-	*393	23456	*916	14986	13710	16608	24742	541113
52 Rent paid on business property	2313242	*10018	*2071	*11476	*2260	6002	9673	30469	44282	36550	42543	97708	2020189
53 Taxes paid	4915923	15459	1887	17707	*1928	9761	14200	85086	71922	83551	110835	249693	4253894
54 Interest paid	4199701	*9014	*132	*2127	*452	*1459	5095	12198	9153	33904	30292	75965	4019911
55 Contributions or gifts	125503	*2970	*15	-	*207	*355	*85	*997	235	791	1759	4307	113782
56 Amortization	402960	*6441	284	*1272	*8	*92	2531	4224	7751	3788	8563	10144	357862
57 Depreciation	2316073	*15034	*973	*909	*1651	*5384	3764	10305	21510	26013	26156	81523	2122849
58 Depletion	4606	-	-	-	-	-	*2	-	-	-	6	809	3789
59 Advertising	592467	*11686	*87	*1932	*243	*1167	1971	13146	8161	12583	12048	43887	485556
60 Pension, prof sh, stock, annuity	826974	*4219	*215	-	*55	*535	*1182	*7726	1843	6257	9638	31204	764101
61 Employee benefit programs	2941783	*6232	*950	-	*604	*3387	1571	34517	26463	234753	44157	510354	2078795
62 Net loss, noncapital assets	114909	26	-	-	-	*28	*247	*14488	*378	246	902	2857	95737
63 Other deductions	60514038	258382	66256	93832	43336	180765	358222	484406	1451323	1250854	1384434	2716724	52225504
64 Total receipts less total deducts	16134887	116309	-645	14823	10653	10640	3321	47424	-312648	235954	317640	757032	14934386
65 Const taxable inc frm rel frn corps	868302	-	-	-	-	-	*253	-	*36	-	5388	7871	854754
66 Net income (less deficit), total	12245462	106510	-837	14823	10496	10477	1685	41187	-326708	202594	274200	624637	11286399
67 Net income, total	13884040	114268	7995	25482	*11890	20617	74132	95847	156743	253050	340482	814863	11968672
68 Deficit, total	1638579	7758	8832	10659	*1394	10140	72447	54660	483451	50456	66281	190226	682273
69 Net income (less def), Form 1120-A	*529	*529	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1282	*-1282	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*52550	-	*3664	*15303	-	-	*12837	*7769	*12978	-	-	-	-
72 Statutory special deductions, total	3101750	*7679	*704	*28	*536	2037	19783	23420	39279	21971	60800	127482	2798030
73 Net operating loss deduction	2205148	*5911	*559	-	*116	1928	18757	*21384	34818	15815	49061	100762	1956036
74 Dividends received deduction	886717	1768	*145	*28	*421	109	1026	2036	4461	6156	11178	25147	834243
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	10740190	54983	3651	424	*11430	18307	41878	65640	105558	231938	281189	695333	9229857
77 Income tax before credits, total	4202335	19130	839	71	*3483	5553	13115	22678	36866	80416	102382	268951	3648852
78 Regular tax	3740222	18948	832	69	*3481	5286	12415	22139	35895	78157	96219	239646	3227134
79 Personal holding company tax	*5	-	-	-	-	-	-	-	*5	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	441362	-	*5	*2	*2	*267	*699	*515	929	2098	5773	28248	402823
82 Environmental tax	20488	*71	*2	-	-	-	-	*23	*37	161	319	1020	18855
83 Foreign tax credit	373510	-	-	-	-	-	-	*3	-	*7	8	19	373472
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	217	-	-	-	-	-	-	-	-	-	-	4	213
87 General business credit	7849	10	-	-	-	*18	-	-	-	*19	76	62	7664
88 Prior year minumum tax credit	149808	-	-	*2	-	*4	*670	-	*492	*1089	670	5303	141578
89 Income tax after credits, total	3670951	19120	839	*69	*3483	5531	12445	22675	36374	79301	101628	263562	3125925

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance agents, brokers, and service

MAJOR GROUP 49
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	69027	5460	37887	12279	6154	3528	3093	361	175	46	18	9	16
2	Total assets	41405602	-	1071739	2013101	2220394	2452209	5656818	2448229	2590789	1504906	1194266	1334862	18918291
3	Cash	7866368	-	342059	662345	626332	631980	1727295	583070	714269	304503	102048	123680	2048787
4	Notes and accounts receivable	10536079	-	139639	301875	495313	613094	1548447	749314	890153	548338	392996	386145	4470764
5	Less: Allowance for bad debts	75181	-	*185	*3601	*3928	*1477	6717	7702	7185	*3899	2894	3939	33656
6	Inventories	*1598	-	-	-	-	-	*646	-	-	*377	-	-	575
7	Investments in govt. obligations, Total	483847	-	-	-	-	-	*12	*77425	*18700	*40970	25589	2675	318478
8	Tax-exempt securities	631603	-	*138	*16476	*17	*682	*42767	*19253	*38276	*4286	150714	3275	355718
9	Other current assets	2719584	-	48916	102873	163734	133879	321545	214767	235843	201788	45095	196306	1054838
10	Loans to stockholders	789553	-	149972	175517	72994	81994	125390	163381	18186	*1522	258	340	-
11	Mortgage and real estate loans	206697	-	*6461	*328	*36254	*18864	19462	*29177	*18359	*29056	37560	1573	9603
12	Other investments	10861611	-	46782	165924	176142	311834	740585	261625	330431	191109	321239	202281	8113660
13	Depreciable assets	7813151	-	748696	981888	923309	629371	1368268	426765	335658	206238	128322	119780	1944856
14	Less: Accumulated depreciation	4513757	-	528879	636094	553564	394603	798546	211832	201588	82156	67491	65904	973101
15	Depletable assets	*17140	-	-	*12105	-	-	-	*1925	*3110	-	-	-	-
16	Less: Accumulated depletion	*6180	-	-	*4262	-	-	-	*1867	*51	-	-	-	-
17	Land	280056	-	*5016	*5477	*60269	31739	78399	28984	*12857	*5010	7545	1615	43146
18	Intangible assets (Amortizable)	2854370	-	169342	248915	193229	249147	485429	138508	144587	94004	34361	222324	874522
19	Less: Accumulated amortization	1112833	-	133543	154429	110667	92691	232446	80398	46673	55066	8706	52783	145432
20	Other assets	2051897	-	77325	137764	140960	238397	236281	55834	85858	18824	27630	197493	835532
21	Total liabilities	41405602	-	1071739	2013101	2220394	2452209	5656818	2448229	2590789	1504906	1194266	1334862	18918291
22	Accounts payable	12584486	-	205452	397281	591338	870950	2334592	950894	982900	538445	290401	320649	5101585
23	Mort, notes, and bonds under 1 yr	2228702	-	99227	126819	119001	108170	208573	133708	255728	90165	83194	157257	846861
24	Other current liabilities	4899542	-	178834	197205	152531	256277	926262	390998	677031	332345	195628	302992	1289438
25	Loans from stockholders	947388	-	305556	336282	140906	52015	74817	*14403	*17489	*5760	50	-	109
26	Mort, notes, bonds, 1 yr or more	3740638	-	235487	374117	418730	316449	879460	209814	174420	164780	39399	171108	756874
27	Other liabilities	3673743	-	49859	29666	55651	112322	164913	157485	304713	69303	264161	162486	2303183
28	Net worth	13331104	-	-2676	551731	742237	736025	1068201	590926	178507	304107	321434	220371	8620241
29	Capital stock	1602823	-	138261	120116	118806	137733	311290	68001	67360	47487	38893	54399	500478
30	Paid-in or capital surplus	4188604	-	106129	111484	79198	71842	318090	184091	137524	127829	201698	92549	2758169
31	Retained earnings, appropriated	33576	-	-	-	-	*3136	*14871	*2459	*4521	-	2195	5576	818
32	Retained earnings, unappropriate	7766129	-	1986	508620	628126	474176	212517	220270	-76303	71236	87434	64481	5573587
33	Retained earnings (S Corp)	1116813	-	-160675	91156	157641	143567	546056	187479	70565	*75321	-	5703	-
34	Less: Cost of treasury stock	1376841	-	88376	279645	241533	94428	334623	71374	25160	*17766	8786	2338	212811
35	Total receipts	40369548	775994	7093214	4521211	4097516	2815022	6843339	2038579	2084165	1124124	923014	507902	7545468
36	Business receipts	38743512	715985	7060363	4435811	4025246	2746234	6608174	1899455	1947359	1057455	861661	452587	6933180
37	Interest	462737	8702	8026	20391	19788	21797	50389	24959	28779	15508	20898	20980	222521
38	Interest on govt. obligations, State and local	61826	*757	-	*2715	*444	*56	6728	3472	3951	*292	6928	940	35543
39	Rents	99845	*5008	*3361	*3491	9117	6160	16923	*12692	3163	*4759	1469	1286	32416
40	Royalties	*10223	-	-	-	-	-	-	*1	*460	-	-	-	9763
41	Net S-T cap gain less net LT loss	25125	*117	-	*387	*32	*2689	*196	*1323	*3418	*1114	2254	21	13574
42	Net L-T cap gain less net ST loss	114817	*5121	*16927	*505	*2253	*13491	11290	*6636	8514	*2535	5721	1917	39908
43	Net gain, noncapital assets	43279	*24860	*3413	*2240	*2105	*455	2818	2128	*1281	*3556	166	70	186
44	Dividends, domestic corporations	59451	*14	*112	*1394	*1335	4419	5844	*940	3074	*354	4085	257	37625
45	Dividends, foreign corporations	125085	-	-	-	*313	-	-	-	*672	*25	-	850	123224
46	Other receipts	623649	15429	1012	54278	36881	19722	140979	86974	83493	38527	19834	28994	97526
47	Total deductions	37695478	728155	6664150	4331543	3920634	2713242	6454740	1883162	1971005	1098147	824009	470188	6636503
48	Cost of sales and operations	5841629	*36956	1415227	1034528	653646	407269	969368	*322588	312514	*229322	373598	20320	66292
49	Compensation of officers	5039977	65326	933681	847397	693806	530929	946933	268830	212183	87092	31338	44722	377739
50	Repairs	244953	1613	33045	21749	30367	27467	42792	20318	10929	3391	4516	4381	44386
51	Bad debts	148454	*3192	7218	18483	21631	14223	27329	8439	5486	22622	1900	2001	15929
52	Rent paid on business property	1541899	19282	215648	155058	171116	116285	246421	64535	75466	22646	17775	22042	415624
53	Taxes paid	1335907	24451	180750	152333	159051	103927	207466	64515	65422	21516	20273	20257	315946
54	Interest paid	542102	20589	38368	55097	48507	37931	87406	26171	21305	21398	9688	17431	158211
55	Contributions or gifts	33558	*412	1112	4099	2624	1897	3570	2109	1721	352	1327	592	13742
56	Amortization	236937	*310	13192	21380	27143	26713	39699	6301	11915	15583	3397	16702	54601
57	Depreciation	669638	5854	69707	75075	80551	54332	123602	40547	29945	16820	12282	9395	151528
58	Depletion	*694	-	-	-	-	-	-	*-0	*694	-	-	-	-
59	Advertising	365481	4011	96484	63095	45731	24219	45493	14852	8610	5306	2408	3940	51332
60	Pension, prof sh, stock, annuity	544340	*12434	36464	44382	55503	35387	95684	38955	34847	10166	13607	6524	160387
61	Employee benefit programs	981457	3959	65369	74487	112598	196251	114945	37799	46170	18899	15226	12828	282927
62	Net loss, noncapital assets	37326	*3699	*1966	*4196	2927	1536	14800	*561	1500	*360	158	156	5466
63	Other deductions	20131126	526068	3555920	1760184	1815434	1134875	3489230	966642	1132298	622671	316516	288896	4522393
64	Total receipts less total deducts	2674071	47838	429064	189668	176881	101781	388599	155417	113160	25978	99005	37714	908964
65	Const taxable inc frm rel frn corps	215757	-	-	-	-	-	-	-	*1799	*182	61	-	213716
66	Net income (less deficit), total	2828001	47081	429064	186953	176437	101725	381871	151945	111008	25868	92138	36773	1087137
67	Net income, total	3392149	63136	556414	251226	233290	155605	517400	184629	159475	48060	95180	39035	1088700
68	Deficit, total	564148	16055	127349	64273	56853	53880	135529	*32684	48467	*22192	3042	2262	1563
69	Net income (less def), Form 1120-A	14354	*3264	9336	*1152	*602	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-108	*-108	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1148619	*11820	364945	128732	101707	44905	332492	101850	42022	*15490	-	4656	-
72	Statutory special deductions, total	304959	20934	58908	36877	27778	10131	45649	10098	8025	*8042	5496	4278	68743
73	Net operating loss deduction	262221	*20924	58834	35922	26931	7038	42195	*9440	*5789	*7794	2127	2914	42313
74	Dividends received deduction	41519	*10	*74	*955	*847	3093	3454	*658	2236	*248	3369	145	26430
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1707603	26427	56878	55745	78778	68151	99893	53514	105061	23408	89689	30101	1019958
77	Income tax before credits, total	546983	5371	9029	9972	15790	14728	27819	18970	35632	8043	30870	10326	360433
78	Regular tax	539535	5371	8835	9972	15179	14728	27438	17671	35471	7932	30754	10251	355933
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	5939	-	*193	-	*611	-	*381	*1297	*123	*105	25	46	3158
82	Environmental tax	1510	-	-	-	-	-	*-0	*2	*37	*7	92	29	1342
83	Foreign tax credit	119294	-	-	-	-	-	-	*3	*1055	*5	88	-	118143
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*1123	-	-	-	-	-	-	-	*439	*84	-	-	599
87	General business credit	2577	-	-	-	*447	*17	*24	*56	*-0	-	-	121	1913
88	Prior year minumum tax credit	1766	-	-	-	-	-	*671	*119	*242	*69	37	214	415
89	Income tax after credits, total	422223	5371	9029	9972	15343	14711	27125	18792	33895	7885	30746	9990	239363

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 50
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	452152	31520	195637	79975	54235	41941	40122	4843	2507	797	326	172	78
2 Total assets	355350515	-	6415744	13037536	19129607	29790561	83202586	32715848	37966718	27306350	22235200	26142969	57407396
3 Cash	23372532	-	1840334	2657579	2380961	2807693	4770065	1678030	1804188	1087324	1041366	1178856	2126135
4 Notes and accounts receivable	20563674	-	308822	636187	954708	1500269	3782991	1725177	2011043	1626087	1336098	1710932	4971360
5 Less: Allowance for bad debts	814248	-	*6849	*33282	81112	145214	87251	71830	52926	129349	24093	71187	111155
6 Inventories	16395716	-	83425	498194	681209	1271026	5068118	1461129	1398673	1210993	1045993	1566963	2109992
7 Investments in govt. obligations, Total	1376587	-	-	*25955	62550	74099	366812	150799	233777	162727	100732	81663	117472
8 Tax-exempt securities	1045886	-	*4493	*51646	*79027	88235	333651	161355	177028	54482	79985	14690	1294
9 Other current assets	23303722	-	480586	782087	1142793	1777541	5699279	2017189	1800370	1389680	1766125	1919869	4528203
10 Loans to stockholders	5645439	-	441515	661750	704955	783836	1505237	288667	370613	319905	197097	331822	40042
11 Mortgage and real estate loans	14781505	-	193297	465738	931319	940246	2238667	1009149	1169972	1004435	876186	1680787	4271709
12 Other investments	52538332	-	316208	867843	1308532	2511401	8386830	3936895	6550596	4689686	4517509	5280044	14172786
13 Depreciable assets	185580134	-	5331594	7973378	11708431	18121881	48657714	18907835	21649022	13814537	9638226	10903473	18874043
14 Less: Accumulated depreciation	59091318	-	3648248	4016155	4825924	6373040	15631051	5682408	6573654	3825801	2598253	2755987	3160796
15 Depletable assets	746506	-	*28931	*49091	*14093	95032	92284	*86653	50541	*62098	2454	73376	191953
16 Less: Accumulated depletion	199411	-	*1630	*17488	*4924	*19597	33936	*7120	*22932	*52592	1733	23855	13604
17 Land	53544953	-	845901	2082248	3435160	5266792	15245881	5901906	5939176	4354263	2864920	2615857	4992847
18 Intangible assets (Amortizable)	4297537	-	150638	139864	148900	374607	706962	538704	502938	439213	344472	249367	701871
19 Less: Accumulated amortization	1455323	-	94769	101059	42278	138871	261831	193105	220537	133445	127721	63927	77779
20 Other assets	13718294	-	141496	313960	531207	854625	2362162	806823	1178829	1232107	1175838	1450225	3671022
21 Total liabilities	355350515	-	6415744	13037536	19129607	29790561	83202586	32715848	37966718	27306350	22235200	26142969	57407396
22 Accounts payable	10284373	-	459763	285202	374897	891377	1735393	932546	880126	745826	607757	741414	2630071
23 Mort, notes, and bonds under 1 yr	30060963	-	396118	810298	1057867	2114137	7199750	2760922	3151141	3128229	2317822	2325228	4799450
24 Other current liabilities	18251597	-	617731	863759	900218	1250719	3836519	1725901	1655316	1369978	1152072	1428588	3450796
25 Loans from stockholders	40629320	-	2383440	2541003	3723483	4642056	10475867	3515607	3333171	1558374	1789022	1653349	5013947
26 Mort, notes, bonds, 1 yr or more	142658672	-	1471878	3760062	6632855	11522529	35978458	14505769	17166350	11673628	9088019	12749732	18109390
27 Other liabilities	23574643	-	1094407	1704099	695469	1295295	5052787	1701409	2198700	1529759	1641356	2040250	4621113
28 Net worth	89890949	-	-7592	3073114	5744817	8074447	18923812	7573693	9581915	7300555	5639152	5204408	18782629
29 Capital stock	38677088	-	1491309	1619148	2364280	2916706	6690190	3175281	3712476	2240993	1945376	2353596	10167733
30 Paid-in or capital surplus	86546341	-	3191112	1998622	3323366	4319989	17433776	8592881	10340816	8776759	6398197	7767106	14403718
31 Retained earnings, appropriated	1971164	-	148452	185829	312989	302519	465866	192622	330982	*16025	1211	261	14408
32 Retained earnings, unappropriate	-26883011	-	-1920648	332416	815373	1735814	-1724988	-3528503	-4122303	-4057817	-3100046	-5429521	-5882788
33 Retained earnings (S Corp)	-6276131	-	-2480127	-653116	-819768	-617403	-2724382	-635348	-421658	476841	517866	614000	466964
34 Less: Cost of treasury stock	4144502	-	437689	409785	251423	583179	1216650	223239	258399	152246	123452	101035	387406
35 Total receipts	116964778	2930644	17249512	10517616	8644807	9387700	22563707	8633597	7712209	5509756	4520252	7916618	11378361
36 Business receipts	96160636	2012743	16089867	9484374	7457686	8018420	18975109	7132090	5679164	4269043	3278279	6033489	7730372
37 Interest	3943994	137349	50847	122657	126940	173762	447599	178293	276259	233003	248590	545574	1403122
38 Interest on govt. obligations, State and local	150777	19247	*611	3074	4954	14750	37975	20807	21693	12213	7622	3223	4609
39 Rents	6029315	272212	204004	202891	295748	442376	1108750	439351	791091	381460	300598	473478	1117356
40 Royalties	229334	1395	*15735	*2473	*4125	*24754	76966	*23	51493	*147	42963	4164	5095
41 Net S-T cap gain less net LT loss	102190	*673	*14191	*13297	*3653	10036	22502	*5640	11736	2025	4576	7969	5894
42 Net L-T cap gain less net ST loss	3084762	332066	88159	126886	126108	140753	470383	283387	202236	337304	203491	382123	391868
43 Net gain, noncapital assets	539066	76164	22174	11607	46222	43684	95049	71575	21319	18648	11859	28791	91973
44 Dividends, domestic corporations	198662	*385	*1299	6571	11704	15549	60292	9701	30360	20917	10443	9777	21663
45 Dividends, foreign corporations	27889	-	-	*502	*507	*16	785	*2064	1670	*1555	2804	2044	15942
46 Other receipts	6498152	78410	762626	543284	567161	503600	1268296	490666	625188	233441	409027	425986	590466
47 Total deductions	119024043	4267831	16830851	10240612	8297687	9025994	22136582	8875990	8133341	5793926	4576956	8146858	12697415
48 Cost of sales and operations	33116551	613976	2086186	1852326	2266266	2627612	7609145	2883470	1784990	1637777	1359032	3587928	4807844
49 Compensation of officers	6048002	79841	2030851	944163	487330	425372	957737	300121	261902	139332	114434	134579	172342
50 Repairs	3194870	81318	473597	475188	307130	309913	665145	200487	239740	136087	78830	91252	136183
51 Bad debts	1343776	128627	47023	31133	87087	36345	167987	85790	163747	98191	85864	117545	294438
52 Rent paid on business property	3327836	209385	828818	263175	190438	415492	383215	173454	260800	185080	76928	166977	174075
53 Taxes paid	6203203	292910	522260	438833	412326	550818	1407158	582802	596223	400578	234485	329131	435679
54 Interest paid	10818036	523818	177309	214507	289319	583542	1858757	868171	1088992	914305	750512	1021746	2527058
55 Contributions or gifts	57029	994	2935	4275	5674	4239	8921	5689	6870	5185	3659	1739	6847
56 Amortization	621046	63570	11676	6855	7978	29662	76328	125506	53387	41809	37221	83623	83430
57 Depreciation	5188736	280129	265102	220200	263288	394381	1041978	470949	553220	415639	285912	357723	640214
58 Depletion	42842	*828	*2728	*1210	*6489	*1430	13525	*961	7735	*1066	2407	2968	1494
59 Advertising	1410370	17921	407973	138510	100446	139063	206535	81215	69065	39401	45901	94571	69768
60 Pension, prof sh, stock, annuity	363756	*329	83294	33166	33952	31960	74650	20440	20976	9350	9967	12343	33326
61 Employee benefit programs	857584	5782	85179	62157	88273	59805	149723	61426	64536	45362	29392	53340	152609
62 Net loss, noncapital assets	1505649	560500	86010	16985	93532	21098	135211	57104	54510	53962	98139	164465	164133
63 Other deductions	44924757	1407903	9719910	5537929	3658159	3395261	7380567	2958403	2906648	1670801	1364272	1926927	2997976
64 Total receipts less total deducts	-2059265	-1337187	418661	277005	347120	361705	427124	-242393	-421132	-284170	-56704	-230240	-1319054
65 Const taxable inc frm rel frn corps	5702	-	-	*4811	-	-	*49	-	*117	343	87	2	294
66 Net income (less deficit), total	-2204340	-1356435	418050	278742	342166	346956	389198	-263200	-442709	-296040	-64239	-233461	-1323370
67 Net income, total	10047459	629692	1459494	802788	921884	1001523	2160014	616613	588149	435494	444902	604196	382709
68 Deficit, total	12251799	1986126	1041444	524046	579718	654567	1770816	879813	1030858	731534	509141	837657	1706079
69 Net income (less def), Form 1120-A	26926	*-4409	-7792	31557	7570	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-522380	-522380	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	648505	-474715	528345	115706	236749	194723	268123	-24799	-129597	-31893	39286	14120	-87543
72 Statutory special deductions, total	2057722	297846	272555	115157	105182	135716	271452	124055	146342	127217	157001	88519	216681
73 Net operating loss deduction	1908251	297542	271622	110040	96942	125007	226135	116748	124657	110402	149094	79632	200431
74 Dividends received deduction	144340	*303	*933	5117	8240	10708	40186	7307	21685	16815	7908	8886	16250
75 Public utility div paid deduction	*5131	-	-	-	-	-	*5131	-	-	-	-	-	-
76 Income subject to tax	3809313	245753	200963	344755	351530	363007	839076	241169	310632	180316	197560	420077	114475
77 Income tax before credits, total	1126999	81091	34952	67224	70352	86283	249814	81977	112547	68210	72971	152820	48759
78 Regular tax	1070325	74811	33771	67032	69925	85229	241107	79088	104620	61319	67540	146115	39768
79 Personal holding company tax	3221	*26	*512	*192	*348	*626	*1021	*353	*118	*14	12	-	-
80 Recapture of investment credit	*157	-	-	-	-	-	-	-	-	*157	-0	-	-
81 Alternative minumum tax	44950	1640	*645	-	*78	*386	6654	2464	7414	6345	5148	5929	8247
82 Environmental tax	1711	88	*4	-	-	-	*42	*16	124	155	289	569	423
83 Foreign tax credit	2995	-	-	*1844	*76	*14	*89	*297	*29	*263	68	309	7
84 U.S. Possessions tax credit	863	-	-	-0	-	-	3	-	-	68	792	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1246	-	-	*283	-	*233	*505	-	*132	-	-	19	75
87 General business credit	8568	1	*90	*165	*1680	*729	966	*184	*893	*630	271	2958	-
88 Prior year minumum tax credit	7804	*291	-	-	*101	*115	1686	1280	1019	997	985	1329	-
89 Income tax after credits, total	1105524	80799	34862	64931	68495	85192	246566	80216	110475	66251	70856	148205	48677

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Real estate operators and lessors of buildings

MINOR INDUSTRY 6511
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	187489	14887	61480	37802	28537	22373	18917	1905	1068	305	121	72	21
2 Total assets	147056240	-	2281144	6243484	10154067	15764978	37701295	12739343	15996287	10616130	8223039	10645736	16690738
3 Cash	8308353	-	473903	812645	822570	1173550	1927156	688685	701821	479953	460820	453127	314123
4 Notes and accounts receivable	5838158	-	54559	267075	406186	500842	888177	487436	570794	426316	499584	309587	1427602
5 Less: Allowance for bad debts	182527	-	*66	*16433	*68674	*566	*641	*3448	24425	6957	13650	13609	34057
6 Inventories	280709	-	-	-	-	*12153	*13369	*6868	48678	31872	52186	80805	34778
7 Investments in govt. obligations, Total	488498	-	-	*12616	*17441	*31591	104954	*79589	88335	50286	14558	27961	61168
8 Tax-exempt securities	731791	-	*4449	*19438	*50232	*68480	250738	122532	125046	*45303	36118	9455	-
9 Other current assets	5793910	-	114919	258765	431969	501525	1482346	588688	705292	299349	372624	471219	567215
10 Loans to stockholders	2645066	-	153614	237134	346200	340622	822930	78090	182392	124650	141323	183182	34928
11 Mortgage and real estate loans	4636265	-	*47934	198995	496949	509929	879479	337932	540108	377078	215587	649994	382281
12 Other investments	17854950	-	46942	375948	480919	996692	2784110	1515414	2225673	1837528	1150813	2149359	4291550
13 Depreciable assets	106792711	-	2841709	5621728	8560521	12983165	29677049	9357762	11632774	6791390	5024261	5988968	8313385
14 Less: Accumulated depreciation	35479019	-	1918194	2856751	3517540	4487029	9153818	3007718	3636877	2060114	1445686	1714910	1680382
15 Depletable assets	150753	-	*21229	*6740	*157	*39173	*41012	*837	*24053	*10674	823	6055	-
16 Less: Accumulated depletion	40595	-	*796	-	*133	*2819	*20491	*249	*2350	*7748	823	5184	-
17 Land	24215531	-	398607	1174308	1926920	2715248	7126921	2170295	2416880	1621684	1192319	1111476	2360872
18 Intangible assets (Amortizable)	1715891	-	43847	66884	80739	219429	373155	139660	206082	221959	145159	121175	97803
19 Less: Accumulated amortization	626938	-	37209	41289	28624	56590	124902	80458	82236	51814	49794	40543	33481
20 Other assets	3932732	-	35697	105682	148235	219582	629750	257427	274247	424720	426819	857620	552953
21 Total liabilities	147056240	-	2281144	6243484	10154067	15764978	37701295	12739343	15996287	10616130	8223039	10645736	16690738
22 Accounts payable	2641922	-	111274	93664	129379	300311	367974	299978	274875	209640	292135	350675	212016
23 Mort, notes, and bonds under 1 yr	11222090	-	116531	313115	455596	845938	2234025	652301	1298870	1186706	832754	759183	2527071
24 Other current liabilities	5109522	-	165077	336301	224368	398135	1009636	574022	489554	471949	340249	505112	595120
25 Loans from stockholders	15016441	-	867817	1320457	1729694	1937245	4119725	1179277	1151358	585883	530402	569379	1025202
26 Mort, notes, bonds, 1 yr or more	70272431	-	704463	2204967	4366654	7341092	19367108	7256546	8673973	4986424	4036985	5832928	5501292
27 Other liabilities	7192844	-	226341	252430	312267	475669	1692653	670612	868106	531731	578601	387037	1197396
28 Net worth	35600990	-	89640	1722549	2936109	4466587	8910173	2106607	3239551	2643798	1611915	2241420	5632642
29 Capital stock	14343610	-	639826	734441	1327063	1380407	3130299	1290721	1715605	951616	651904	791294	1730434
30 Paid-in or capital surplus	26842411	-	518203	875401	1235022	2011597	5017186	2636719	2562544	2462766	1889805	2376256	5256912
31 Retained earnings, appropriated	170009	-	*14161	-	*1061	*30448	*74090	*39744	*1501	3548	-	-0	5456
32 Retained earnings, unappropriate	-1281961	-	-569388	568894	981467	1494242	2330362	-1274336	-667126	-853352	-944851	-1012814	-1335059
33 Retained earnings (S Corp)	-2224402	-	-324805	-175514	-446259	-135703	-793914	-440204	-236762	163759	68937	96064	-
34 Less: Cost of treasury stock	2248676	-	188356	280672	162246	314403	847850	146038	136211	84538	53881	9380	25102
35 Total receipts	28732164	1858942	2542532	1466946	2363370	2857489	4765312	2165663	2649047	1935876	1323331	2547143	2256512
36 Business receipts	21018708	1146336	2320747	1193757	2014646	2289070	3406342	1560807	1848882	1438980	935906	1823506	1039728
37 Interest	1196658	30100	6828	37698	41492	68787	158018	62110	99939	68762	93530	211030	318363
38 Interest on govt. obligations, State and local	94002	18771	*248	*2297	2915	11514	20801	12415	11995	8892	2067	1151	938
39 Rents	2930953	189775	55441	127842	178503	254797	560407	242720	313974	177492	132096	146508	551398
40 Royalties	66991	*994	*11836	*47	*3965	*4114	39591	*11	*5011	*121	1151	50	101
41 Net S-T cap gain less net LT loss	44369	*617	-	*12217	*326	5098	10859	*3024	4559	*1061	2881	69	3657
42 Net L-T cap gain less net ST loss	1688125	270110	29050	62919	56513	55085	280095	115261	90032	286637	77073	221360	143990
43 Net gain, noncapital assets	231201	54273	*12236	*1295	8047	14602	25967	7815	11298	10951	7671	8623	68423
44 Dividends, domestic corporations	114274	*382	*228	3553	7280	11572	41191	6770	10296	17748	5692	8718	845
45 Dividends, foreign corporations	8938	-	-	*444	*72	*16	*688	*1015	*1312	*1555	1617	2044	176
46 Other receipts	1337946	147584	105918	24879	49610	142835	221353	153715	251750	-76322	63648	124083	128893
47 Total deductions	28411923	2320170	2467982	1418746	2245303	2720378	4386292	2173768	2650081	1884757	1316289	2478427	2349730
48 Cost of sales and operations	3508260	77733	238943	*51250	642925	461114	382049	151465	285678	294543	185331	584484	152745
49 Compensation of officers	1287309	4064	306550	137781	94437	141149	250852	99878	90308	50947	25905	58092	27346
50 Repairs	1066760	70056	67417	84472	83859	137422	220181	83029	99346	68698	34559	45183	72538
51 Bad debts	262345	30077	*14523	*11298	*31717	19177	49888	19914	19856	10874	16946	17227	20849
52 Rent paid on business property	1145294	169760	126117	48763	40081	280019	79520	77198	69013	69697	30901	112378	41847
53 Taxes paid	2501505	242910	138748	180690	190615	274449	503389	169891	215116	188551	99229	168264	129653
54 Interest paid	4249054	361131	54345	106329	130980	267756	727843	308631	452685	372916	333193	439763	693482
55 Contributions or gifts	28831	665	*65	544	1813	2516	6353	3473	4675	4355	2152	732	1487
56 Amortization	357361	58892	814	2768	2066	9464	41008	103366	16482	20586	20811	55464	25639
57 Depreciation	2627124	227969	84513	105870	151336	234773	504114	204697	267950	209469	150919	200069	285445
58 Depletion	12262	824	*1957	*4	-	*55	*7120	-	*1828	*177	291	5	2
59 Advertising	260307	5792	81144	8385	14437	28941	26867	10235	12351	9398	12279	40222	10256
60 Pension, prof sh, stock, annuity	77770	*284	*2285	*5288	*1269	12583	23983	6215	7339	6128	2695	2504	7195
61 Employee benefit programs	179052	3155	18106	6798	21742	10123	34885	11584	20876	11262	6859	14953	18711
62 Net loss, noncapital assets	652610	317795	*63667	*9778	*28414	*15112	55540	28239	39542	8735	9200	48315	28273
63 Other deductions	10196078	749062	1268787	658728	809612	825725	1472701	895953	1047035	558422	385018	690772	834263
64 Total receipts less total deducts	320241	-461228	74550	48201	118067	137111	379020	-8105	-1034	51119	7042	68716	-93218
65 Const taxable inc frm rel frn corps	*5285	-	-	*4811	-	-	*49	-	-	343	83	-	-
66 Net income (less deficit), total	231524	-479999	74302	50715	115152	125598	358268	-20520	-13029	42570	5057	67565	-94155
67 Net income, total	3532933	434467	283007	204984	295200	335186	741788	200596	236953	204746	139920	325081	131005
68 Deficit, total	3301409	914465	208705	154269	180048	209588	383520	221116	249982	162176	134863	257516	225161
69 Net income (less def), Form 1120-A	8791	*-2278	1327	8489	1253	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-428761	-428761	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	81428	-34028	91253	-9459	20167	-7036	26598	-15462	2559	2736	733	3366	-
72 Statutory special deductions, total	951155	250743	86713	29365	51615	54336	113046	50731	66589	74505	48028	16279	109207
73 Net operating loss deduction	866837	250441	86553	26859	46363	46412	85018	45615	59209	60021	43630	8125	108591
74 Dividends received deduction	84318	*301	*160	2506	5252	7924	28028	5116	7381	14484	4398	8154	616
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2123396	169350	52144	130178	184064	215506	537127	145965	165632	124751	94822	282042	21815
77 Income tax before credits, total	643997	58077	8421	24195	35105	51118	162501	49897	58956	46620	34449	102095	12562
78 Regular tax	612043	53154	7892	24170	34760	50669	156716	48252	55790	42338	32435	98336	7531
79 Personal holding company tax	2306	-	*512	*26	*266	*305	*957	*215	-	*14	12	-	-
80 Recapture of investment credit	*157	-	-	-	-	-	-	-	-	*157	-0	-	-
81 Alternative minumum tax	24866	1494	*2	-	*78	*136	4770	1420	2978	3995	1912	3215	4865
82 Environmental tax	917	*79	-	-	-	-	*28	*10	60	116	110	347	166
83 Foreign tax credit	2002	-	-	*1844	*11	*14	*62	*4	*3	-	63	-	-
84 U.S. Possessions tax credit	71	-	-	-	-	-	3	-	-	68	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*4	-	-	-	-	-	*4	-	-	-	-	-	-
87 General business credit	5503	-	*90	*27	*570	*681	*301	*61	*276	*463	266	2768	-
88 Prior year minumum tax credit	5966	*203	-	-	-	-	*1603	*1182	*384	*882	437	1275	-
89 Income tax after credits, total	630451	57874	8330	22324	34524	50423	160528	48650	58292	45207	33683	98052	12562

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	935	*7	*420	*17	*159	*149	*135	*22	*19	**	3	3	**
2 Total assets	1846480	-	*12569	*3452	*52299	*121133	*355174	*151038	*285644	**	233358	631813	**
3 Cash	174527	-	*5589	*3200	*21469	*14601	*59742	*38	*11132	**	13393	45363	**
4 Notes and accounts receivable	84136	-	-	-	*394	*2397	*6027	*9048	*11152	**	12379	42739	**
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*2617	-	-	-	-	-	*207	-	*2410	-	-	-	-
7 Investments in govt. obligations, Total	*114215	-	-	-	-	*1642	*30524	-	*44924	**	-	37124	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	72946	-	-	*252	-	*9651	*56803	*121	*2494	-	2219	1406	-
10 Loans to stockholders	*8462	-	-	-	-	*8425	-	*37	-	-	-	-	-
11 Mortgage and real estate loans	*16631	-	-	-	-	-	-	-	*16631	-	-	-	-
12 Other investments	387367	-	-	-	*19	*3122	*113170	*14274	*151596	**	48716	56469	-
13 Depreciable assets	600718	-	*280	*16	*8107	*25323	*36286	*62263	*32955	-	479	435009	**
14 Less: Accumulated depreciation	89680	-	*280	*16	*246	*17273	*28291	*17883	*21043	-	385	4262	-
15 Depletable assets	202329	-	*7702	*296	*10224	*23873	*36560	*85741	*24741	**	-	13192	-
16 Less: Accumulated depletion	57426	-	*833	*296	*3115	*9178	*10232	*6868	*19423	**	-	7480	-
17 Land	130945	-	-	-	*15447	*28082	*44693	*4340	*25937	-	498	11949	-
18 Intangible assets (Amortizable)	*15575	-	*123	-	-	*3116	*12314	*12	*10	-	-	-	-
19 Less: Accumulated amortization	*154	-	*12	-	-	*127	-	*12	*2	-	-	-	-
20 Other assets	183272	-	-	-	*-0	*27481	*-2631	*-74	*2133	**	156058	305	**
21 Total liabilities	1846480	-	*12569	*3452	*52299	*121133	*355174	*151038	*285644	**	233358	631813	**
22 Accounts payable	18174	-	-	-	*421	*1633	*3790	*2522	*3621	**	56	6130	**
23 Mort, notes, and bonds under 1 yr	*24778	-	-	-	*8539	*5778	*2245	*8155	-	-	61	-	-
24 Other current liabilities	25710	-	*121	-	*2653	*6978	*7708	-	*1538	**	-	6713	-
25 Loans from stockholders	*2912	-	*1472	-	-	-	-	*1440	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	829686	-	-	-	*34086	*51611	*44006	*37081	*1646	-	166062	495194	**
27 Other liabilities	16679	-	*-0	-	-	*53	*374	*1188	*15064	-	-	-0	-
28 Net worth	928541	-	*10975	*3452	*6601	*55079	*297051	*100652	*263775	**	67180	123777	**
29 Capital stock	114833	-	*1402	*341	*159	*21372	*11469	*26309	*19896	**	4275	29610	**
30 Paid-in or capital surplus	140719	-	*6620	-	*3246	*4698	*47980	*59801	*2818	**	16	15539	-
31 Retained earnings, appropriated	*7891	-	-	-	-	-	-	-	*7891	-	-	-	-
32 Retained earnings, unappropriate	693361	-	*2953	*3111	*-1210	*28456	*245787	*16350	*236199	**	63477	98237	-
33 Retained earnings (S Corp)	*8191	-	-	-	*4407	*3700	-	*84	-	-	-	-	-
34 Less: Cost of treasury stock	36454	-	-	-	-	*3147	*8187	*1893	*3029	**	588	19610	-
35 Total receipts	450510	-	*4802	*27194	*35401	*40175	*78758	*22999	*108376	**	56759	76047	**
36 Business receipts	113401	-	*900	-	*34731	*10183	*22941	*13769	*30877	-	-	-	-
37 Interest	59835	-	*14	*106	*670	*664	*2864	*117	*5272	**	4351	45777	**
38 Interest on govt. obligations, State and local	*2128	-	-	-	-	-	*1026	-	*1102	-	-	-	-
39 Rents	22669	-	-	*6661	-	*899	*4222	*85	*4904	**	2183	3715	-
40 Royalties	125025	-	*3887	*541	-	*16947	*25426	-	*41559	**	35501	1165	-
41 Net S-T cap gain less net LT loss	*1987	-	-	-	-	-	*1354	-	*598	-	36	-	-
42 Net L-T cap gain less net ST loss	71945	-	-	*10849	-	*8610	*10879	*2107	*15192	-	4347	19962	-
43 Net gain, noncapital assets	*7768	-	-	-	-	-	*503	*6879	*24	-	-	362	-
44 Dividends, domestic corporations	10709	-	-	-	-	*2	*5274	-	*4634	**	576	223	-
45 Dividends, foreign corporations	*139	-	-	-	-	-	-	-	*102	**	37	-	-
46 Other receipts	34903	-	*-0	*9038	*-0	*2870	*4270	*41	*4114	**	9728	4842	-
47 Total deductions	247872	*5	*4663	*2503	*16179	*31701	*48483	*13766	*58566	**	22197	49809	**
48 Cost of sales and operations	*22652	-	-	-	-	-	*277	-	*22375	-	-	-	-
49 Compensation of officers	17938	-	-	-	-	*13772	*413	*641	*2609	**	374	129	-
50 Repairs	1308	-	-	-	-	*736	*374	*157	*40	-	-	-	-
51 Bad debts	*274	-	-	-	-	-	-	-	*274	-	-	-	-
52 Rent paid on business property	1035	-	-	*20	-	*404	*231	*110	*203	**	67	-	-
53 Taxes paid	27559	*5	*408	*1643	*426	*2747	*6294	*1010	*7090	**	2110	5826	**
54 Interest paid	45260	-	-	-	-	*4868	*1339	*131	*194	**	3065	35663	**
55 Contributions or gifts	*517	-	-	-	-	-	*113	-	*124	-	3	277	-
56 Amortization	*1108	-	*12	-	-	*76	-	-	*779	-	43	197	**
57 Depreciation	11162	-	*280	-	*2	*3940	*259	*2241	*1985	-	1911	545	-
58 Depletion	23483	-	*629	*119	*6251	*835	*5943	*959	*5867	**	1979	901	-
59 Advertising	*334	-	-	-	-	*30	-	*142	*161	-	-	-	-
60 Pension, prof sh, stock, annuity	*709	-	-	-	-	-	-	-	*597	-	90	21	-
61 Employee benefit programs	*988	-	-	-	-	-	-	-	*988	**	-	-	-
62 Net loss, noncapital assets	*787	-	-	-	-	-	*787	-	-	-	-	-	-
63 Other deductions	92758	-	*3333	*720	*9500	*4293	*32453	*8374	*15280	**	12556	6249	**
64 Total receipts less total deducts	202638	*-5	*139	*24692	*19222	*8473	*30275	*9233	*49810	**	34562	26238	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	200510	*-5	*139	*24692	*19222	*8473	*29249	*9233	*48708	**	34562	26238	**
67 Net income, total	213612	-	*806	*24692	*19222	*12980	*36343	*10061	*48708	**	34562	26238	**
68 Deficit, total	*13102	*5	*667	-	-	*4507	*7095	*828	-	-	-	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-5	*-5	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*22515	-	-	-	*18692	*1105	-	*2719	-	-	-	-	-
72 Statutory special deductions, total	15355	-	-	-	*531	*1	*3295	*7343	*3244	**	404	538	**
73 Net operating loss deduction	*8255	-	-	-	*531	-	-	*7343	-	-	-	382	**
74 Dividends received deduction	7099	-	-	-	-	*1	*3295	-	*3244	**	404	156	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	175744	-	*806	*24692	-	*11875	*33049	-	*45464	**	34159	25700	-
77 Income tax before credits, total	60372	-	*121	*8395	-	*4038	*10628	*673	*15501	**	11990	9027	-
78 Regular tax	59501	-	*121	*8395	-	*4038	*10550	-	*15448	**	11956	8995	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*778	-	-	-	-	-	*78	*672	*28	-	-	-	-
82 Environmental tax	*93	-	-	-	-	-	-	*1	*25	**	35	32	-
83 Foreign tax credit	*19	-	-	-	-	-	-	-	*15	**	4	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*651	-	-	-	-	-	*500	-	*132	-	-	19	-
87 General business credit	*20	-	-	-	-	*20	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*14	-	-	-	-	-	-	-	*14	-	-	-	-
89 Income tax after credits, total	59668	-	*121	*8395	-	*4018	*10128	*673	*15340	**	11986	9008	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	3103	73	*1429	*531	*437	*344	275	-	*10	*4	**	**	-
2 Total assets	1494524	-	*57652	*76111	*171215	*231747	507547	-	*136682	*313568	**	**	-
3 Cash	82148	-	*2836	*1808	*12288	*21575	42029	-	*928	*685	**	**	-
4 Notes and accounts receivable	160013	-	-	-	*143	*626	*52090	-	*8997	98157	**	**	-
5 Less: Allowance for bad debts	2307	-	-	-	-	-	-	-	-	2307	**	**	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*79177	-	-	-	-	-	*12950	-	-	66227	**	-	-
8 Tax-exempt securities	*4575	-	-	-	-	-	*4575	-	-	-	-	-	-
9 Other current assets	73585	-	*232	*1665	*7913	*7061	*40438	-	*8430	*7845	**	**	-
10 Loans to stockholders	33206	-	*11573	-	*456	*3943	*15188	-	*2045	-	-	-	-
11 Mortgage and real estate loans	*10305	-	-	-	-	*4205	*6079	-	-	21	**	-	-
12 Other investments	135168	-	*3293	*3105	*2481	*5450	*43870	-	-	*76970	**	**	-
13 Depreciable assets	733862	-	*61497	*29076	*138440	*144855	309310	-	*41121	*9563	**	**	-
14 Less: Accumulated depreciation	460472	-	*47548	*23297	*37169	*80319	257462	-	*11995	*2682	**	**	-
15 Depletable assets	*29182	-	-	*16901	-	*3018	*9264	-	-	-	-	-	-
16 Less: Accumulated depletion	*4292	-	-	*4292	-	-	-	-	-	-	-	-	-
17 Land	559110	-	*25769	*50675	*45499	*115609	197568	-	*86909	*37081	**	**	-
18 Intangible assets (Amortizable)	*585	-	-	-	-	*83	*226	-	*235	41	-	**	-
19 Less: Accumulated amortization	*145	-	-	-	-	*55	*82	-	-	8	-	**	-
20 Other assets	60824	-	*-0	*471	*1164	*5697	*31504	-	*11	*21976	-	**	-
21 Total liabilities	1494524	-	*57652	*76111	*171215	*231747	507547	-	*136682	*313568	**	**	-
22 Accounts payable	39262	-	-	*238	*1236	*2846	*31934	-	*2250	*758	**	-	-
23 Mort, notes, and bonds under 1 yr	103503	-	-	-	*5058	*6627	*1620	-	*52422	37776	-	**	-
24 Other current liabilities	23536	-	*804	*494	*8492	*3536	8123	-	*1154	933	**	**	-
25 Loans from stockholders	136524	-	*1434	*699	*17670	*604	*49480	-	*66368	*269	-	-	-
26 Mort, notes, bonds, 1 yr or more	456460	-	*5404	*6508	*29537	*102041	141770	-	*3069	*168133	-	**	-
27 Other liabilities	174359	-	*1	-	*1539	*8560	*34504	-	*96958	*32799	**	-	-
28 Net worth	560879	-	*50010	*68173	*107683	*107534	240117	-	*-85538	*72900	**	**	-
29 Capital stock	288935	-	*31635	*57772	*38499	*67820	78643	-	*140	*14425	**	**	-
30 Paid-in or capital surplus	464794	-	*7700	*13049	*158629	*33517	*143312	-	*52765	*55823	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-140829	-	*7981	*-98	*-88436	*51919	20950	-	*-138442	*5295	**	**	-
33 Retained earnings (S Corp)	*-41088	-	*2693	*1109	*-1010	*-43889	*8	-	-	-	-	-	-
34 Less: Cost of treasury stock	*10932	-	-	*3660	-	*1834	*2796	-	-	2643	**	-	-
35 Total receipts	268565	5656	*7592	*27384	*15888	*37861	138886	-	*12411	22886	**	**	-
36 Business receipts	83292	-	-	*26273	-	*894	*55971	-	-	155	**	**	-
37 Interest	29671	*143	*620	*74	*330	*979	7150	-	*870	19503	**	**	-
38 Interest on govt. obligations, State and local	*524	-	-	-	-	*35	*490	-	-	-	-	-	-
39 Rents	135354	*3778	*6972	*515	*13976	*31929	66222	-	*11294	669	**	-	-
40 Royalties	*4307	-	-	*511	-	*1738	*2058	-	-	-0	**	-	-
41 Net S-T cap gain less net LT loss	*90	-	-	-	-	-	*90	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	4668	*16	-	-	*415	*76	*3921	-	*239	-	-	-	-
43 Net gain, noncapital assets	*1376	-	-	-	-	*945	*431	-	-	-	-	-	-
44 Dividends, domestic corporations	*1154	-	-	*186	-	*730	*228	-	-	11	**	-	-
45 Dividends, foreign corporations	*60	-	-	*58	-	-	*1	-	-	-	-	-	-
46 Other receipts	8069	*1719	-	*-232	*1167	*535	*2325	-	*7	2548	**	**	-
47 Total deductions	220296	6964	*2111	*11020	*16259	*25094	110581	-	*14530	*33736	**	**	-
48 Cost of sales and operations	*2574	-	-	-	-	*12	*2562	-	-	-	-	-	-
49 Compensation of officers	*7918	-	-	*1014	-	*2464	*3469	-	*318	654	**	**	-
50 Repairs	14475	*42	*88	*1642	*647	*896	*11073	-	-	*87	**	**	-
51 Bad debts	*10678	*4	-	-	-	-	*79	-	-	10594	**	**	-
52 Rent paid on business property	5126	*139	-	-	*2510	*166	*1425	-	*27	859	**	**	-
53 Taxes paid	29446	*697	*1031	*2046	*2635	*3994	17592	-	*1225	*226	**	**	-
54 Interest paid	38621	*1421	*38	*65	*275	*2762	10542	-	*8640	14879	**	**	-
55 Contributions or gifts	*270	*174	-	-	-	-	*96	-	-	-	-	-	-
56 Amortization	*139	-	-	-	-	*56	*40	-	*33	11	-	**	-
57 Depreciation	23807	*1083	*359	*206	*2102	*4780	*11833	-	*2000	*1442	**	**	-
58 Depletion	*407	-	-	*77	-	*330	-	-	-	-	-	-	-
59 Advertising	*259	-	-	-	-	*33	*226	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*234	-	-	-	-	*75	*158	-	-	-	-	-	-
61 Employee benefit programs	*399	-	-	-	-	-	*268	-	*42	89	**	**	-
62 Net loss, noncapital assets	10	-	-	-	-	-	-	-	-	10	-	**	-
63 Other deductions	85934	3404	*595	*5971	*8090	*9526	51218	-	*2245	*4886	**	**	-
64 Total receipts less total deducts	48269	-1308	*5480	*16365	*-371	*12767	28305	-	*-2120	*-10850	**	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	47745	-1308	*5480	*16365	*-371	*12732	27816	-	*-2120	*-10850	**	**	-
67 Net income, total	67801	*387	*5480	*16600	*792	*12732	29801	-	*2009	-	-	-	-
68 Deficit, total	20056	*1694	-	*235	*1163	-	*1985	-	*4129	*10850	**	**	-
69 Net income (less def), Form 1120-A	*240	-	*240	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1308	-1308	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*16085	-	-	*16085	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	6630	*73	*267	*130	-	*1225	*4148	-	*779	9	**	-	-
73 Net operating loss deduction	5820	*73	*267	-	-	*714	*3988	-	*779	-	-	-	-
74 Dividends received deduction	*809	-	-	*130	-	*511	*160	-	-	9	**	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	44875	*314	*5213	*166	*792	*11507	*25653	-	*1231	-	-	-	-
77 Income tax before credits, total	12143	*177	*782	*33	*119	*2665	*7949	-	*418	-	-	-	-
78 Regular tax	11738	*47	*782	*25	*119	*2665	*7682	-	*418	-	-	-	-
79 Personal holding company tax	*8	-	-	*8	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*255	-	-	-	-	-	*255	-	-	-	-	-	-
82 Environmental tax	*12	-	-	-	-	-	*12	-	-	-	-	-	-
83 Foreign tax credit	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*233	-	-	-	-	*233	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*115	-	-	-	-	*115	-	-	-	-	-	-	-
89 Income tax after credits, total	11794	*177	*782	*33	*119	*2316	*7949	-	*418	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Condominium management and cooperative housing associations

MINOR INDUSTRY 6530
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	40067	*483	19592	7824	4226	2716	3840	867	367	121	28	4	**
2 Total assets	32601256	-	738612	1282772	1469162	2022537	9095644	5865273	5807670	3838944	1781587	699055	**
3 Cash	4302671	-	558309	922300	742983	592380	791954	364917	192270	75015	28862	33682	**
4 Notes and accounts receivable	625199	-	54823	57499	76374	49271	206263	62753	81498	17543	9156	10019	**
5 Less: Allowance for bad debts	57245	-	*6598	*16787	10456	*1506	*9311	*4509	*2362	*975	1060	3681	**
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	229055	-	-	*8024	*42496	*32522	65079	*17764	35988	*15978	11204	-	-
8 Tax-exempt securities	*52672	-	-	-	-	*19400	*3503	-	*24534	-	-	5235	-
9 Other current assets	935397	-	54142	39146	48720	78986	346516	123028	121353	38407	61971	23127	**
10 Loans to stockholders	31318	-	*5335	*1066	-	-	*21744	-	*2798	*375	-	-	-
11 Mortgage and real estate loans	91696	-	-	*3015	*619	*3169	*15917	*25365	*20156	*23456	-	-	-
12 Other investments	409557	-	-	*14323	*33167	*30746	136439	102846	34545	20925	21835	14729	**
13 Depreciable assets	29436490	-	147983	420945	705680	1627684	8894592	5451201	5791996	3858830	1742638	794940	**
14 Less: Accumulated depreciation	9940387	-	105658	232987	370111	750483	3253327	1698501	1809302	976089	458011	285918	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	5713031	-	*18424	*43911	119248	299138	1659210	1213364	1202912	726621	334175	96029	**
18 Intangible assets (Amortizable)	351076	-	*25	*2451	*5879	*7168	91410	181014	39294	12564	10500	771	**
19 Less: Accumulated amortization	111822	-	*25	*833	*2559	*3369	33541	46300	14347	5892	4956	-	-
20 Other assets	532547	-	11854	20698	77122	37431	159195	72331	86339	32187	25271	10120	**
21 Total liabilities	32601256	-	738612	1282772	1469162	2022537	9095644	5865273	5807670	3838944	1781587	699055	**
22 Accounts payable	788428	-	126379	56860	68040	76386	248242	68725	74703	41768	11496	15828	**
23 Mort, notes, and bonds under 1 yr	427001	-	*4091	*15525	*21761	34043	185796	25322	56482	77211	6619	152	-
24 Other current liabilities	1100520	-	100029	59056	139983	107084	236393	124336	191470	99841	12101	30227	**
25 Loans from stockholders	122779	-	*3086	-	*16222	*17	*56966	*38572	*3681	*4235	-	-	-
26 Mort, notes, bonds, 1 yr or more	12980592	-	*18080	*110431	214760	574253	4240329	2480100	2600826	1516365	615640	609807	**
27 Other liabilities	685472	-	85384	*85986	79947	33179	183942	128028	73723	10787	3022	1475	**
28 Net worth	16496465	-	401563	954915	928448	1197575	3943977	3000190	2806785	2088737	1132709	41566	**
29 Capital stock	2504407	-	20022	*25191	170920	280172	761670	428265	557776	146695	77782	35915	**
30 Paid-in or capital surplus	18763698	-	65920	242178	416726	773786	5135911	3639944	3780480	2898013	1437523	373216	**
31 Retained earnings, appropriated	1455661	-	133710	185829	309201	257049	353448	152878	*51430	*12116	-	-	-
32 Retained earnings, unappropriate	-6185769	-	180562	501717	31601	-113022	-2290436	-1209030	-1575074	-964016	-380506	-367565	**
33 Retained earnings (S Corp)	*17321	-	*1519	-	-	-	*15802	-	-	-	-	-	-
34 Less: Cost of treasury stock	58853	-	*171	-	-	*411	32417	11866	7827	4070	2090	-	-
35 Total receipts	11485087	*29236	1553169	1590230	1172256	1017473	2873998	1261691	1072974	496703	250644	166713	**
36 Business receipts	9517816	*28203	1163926	1238184	877489	813346	2596890	1074798	897131	437832	234522	155494	**
37 Interest	176117	*46	15752	25831	27061	20774	39910	24951	12744	3285	2860	2905	**
38 Interest on govt. obligations, State and local	5866	*15	*17	*62	-	*1710	*160	*2110	996	*552	67	177	-
39 Rents	45183	*604	*2159	*3296	8378	*5126	6727	10121	6067	*1815	387	504	-
40 Royalties	*12058	-	-	*396	-	-	*6836	-	*4825	-	-	-	-
41 Net S-T cap gain less net LT loss	*35	-	*29	-	-	-	-	-	*6	-	-	-	-
42 Net L-T cap gain less net ST loss	1045	-	-	*73	-	-	*772	-	*107	*92	-	-	-
43 Net gain, noncapital assets	1341	-	*1075	-	-	*75	*26	*150	*10	*4	-	-	-
44 Dividends, domestic corporations	*258	-	*5	-	-	*164	*21	*19	*49	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	1725369	*368	370205	322388	259329	176279	222655	149543	151037	53122	12808	7634	**
47 Total deductions	11959034	*28323	1551930	1597381	1158398	1026835	3036548	1352944	1166261	591512	266468	182434	**
48 Cost of sales and operations	307496	-	*3830	*79164	*46513	*116905	18173	*12485	9690	*2881	10320	7533	-
49 Compensation of officers	35563	-	*23664	*803	*3355	*3538	*2994	-	*1101	-	-	109	**
50 Repairs	1458778	*204	298728	329163	179106	123589	322853	77156	69897	32924	16176	8983	**
51 Bad debts	36612	-	*7964	*7155	*5672	*1169	9293	*2453	1883	*355	379	289	**
52 Rent paid on business property	85367	-	*15336	*12063	*18787	*620	25110	*7843	*1517	*3659	432	-	-
53 Taxes paid	1358634	*355	37414	43174	50838	98258	460918	266224	209462	112830	53523	25637	**
54 Interest paid	1070759	*52	*1982	11198	18882	50363	355977	215905	197627	137975	47100	33696	**
55 Contributions or gifts	*60	-	-	-	-	-	*11	-	*49	-	-	-	-
56 Amortization	35126	-	*5	*250	*846	*628	11591	7000	11047	2610	1131	17	-
57 Depreciation	840166	*627	9732	18791	23360	52717	256719	153984	161677	102459	35801	24299	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	11577	*10	*2530	*1055	*13	*1046	5780	*438	434	*73	16	182	**
60 Pension, prof sh, stock, annuity	29492	-	*84	-	*2041	*339	11551	5284	6323	*700	130	3040	**
61 Employee benefit programs	114653	-	*5508	*5509	14244	9599	29259	18255	14515	6701	5058	6004	**
62 Net loss, noncapital assets	*5756	*5520	-	-	-	-	-	*137	*95	-	4	-	-
63 Other deductions	6568994	*21554	1145153	1089058	794741	568063	1526316	585781	480943	188345	96397	72644	**
64 Total receipts less total deducts	-473947	*913	1239	-7151	13859	-9362	-162550	-91253	-93287	-94810	-15824	-15720	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-479812	*898	1222	-7213	13859	-11072	-162710	-93363	-94284	-95362	-15891	-15897	**
67 Net income, total	214218	*6894	53599	28823	31882	25958	35143	13343	15083	*257	3236	-	-
68 Deficit, total	694030	*5995	52377	36036	18023	37030	197853	106706	109367	95618	19127	15897	**
69 Net income (less def), Form 1120-A	6029	-	-12267	13437	*4859	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-5940	*-5940	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*15209	*6474	*11875	-	-	-	*-3140	-	-	-	-	-	-
72 Statutory special deductions, total	74695	*202	21213	*4597	*9972	8584	11640	*5371	*10677	*84	2356	-	-
73 Net operating loss deduction	74514	*202	21209	*4597	*9972	8469	11625	*5358	*10642	*84	2356	-	-
74 Dividends received deduction	*181	-	*4	-	-	*115	*15	*13	*34	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	117256	*217	20512	24227	21910	17489	19437	7972	4441	*172	879	-	-
77 Income tax before credits, total	21033	*33	3077	3634	3638	2682	3829	2266	1484	*37	353	-	-
78 Regular tax	20586	*33	3073	3634	3638	2678	3642	2255	1296	*37	302	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*197	-	-	-	-	-	-	-	*146	*-0	50	-	-
82 Environmental tax	*2	-	-	-	-	-	-	-	*1	-	1	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*25	-	-	-	-	-	*25	-	-	-	-	-	-
89 Income tax after credits, total	21008	*33	3077	3634	3638	2682	3804	2266	1484	*37	353	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Subdividers and developers

MINOR INDUSTRY 6550
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	60076	3050	20094	11570	6827	7423	9185	1059	504	198	88	47	32
2 Total assets	88682122	-	728231	1915409	2389252	5300020	18986613	7258101	7620910	6777106	6121259	7149421	24435799
3 Cash	3933421	-	128063	251270	116922	459423	833354	284579	401990	345510	235402	313140	563768
4 Notes and accounts receivable	7368930	-	51805	158517	152109	619077	1275752	462426	618685	461873	492442	1053179	2023066
5 Less: Allowance for bad debts	319841	-	-	-	-	*134380	*62410	*187	17715	14410	6617	37471	46651
6 Inventories	15590981	-	83425	498194	681209	1258873	5039486	1447922	1286548	1106549	965084	1374233	1849456
7 Investments in govt. obligations, Total	279582	-	-	-	-	-	*91634	*22900	*2419	*30237	74500	16108	41785
8 Tax-exempt securities	*32147	-	-	-	-	*355	*12224	-	-	*9179	9103	-	1285
9 Other current assets	6646892	-	54990	110091	144948	266454	1567223	663008	346821	442098	526897	602605	1921758
10 Loans to stockholders	1168433	-	42363	183504	145296	200410	277752	88039	103174	33386	47173	45182	2154
11 Mortgage and real estate loans	4451650	-	*46674	*68206	111261	109611	589723	261171	155223	97905	369184	352477	2290215
12 Other investments	16119770	-	94049	143236	143955	317406	2093254	1043673	1734656	1264838	1199787	1071217	7013700
13 Depreciable assets	20474872	-	162173	308340	313805	1144423	3902387	1762298	2028244	1740294	1614292	1830581	5668035
14 Less: Accumulated depreciation	4614815	-	101106	147889	101604	326815	1067267	419078	567998	438861	430349	374340	639507
15 Depletable assets	270690	-	-	-	*3712	*16355	*5449	-	*1016	*50640	1564	-0	191953
16 Less: Accumulated depletion	72677	-	-	-	*1675	*7600	*3213	-	*1016	*44703	866	-	13604
17 Land	11873208	-	127646	266418	464144	1022054	3266877	1313976	1119670	1115769	684877	613766	1878013
18 Intangible assets (Amortizable)	629482	-	15262	3630	4828	13408	91975	50071	130955	54893	44659	33480	186321
19 Less: Accumulated amortization	221432	-	3457	2240	944	7913	32406	18896	78299	23241	24277	9053	20706
20 Other assets	5070829	-	26347	74131	211285	348882	1104819	296200	356537	545150	318402	264318	1524758
21 Total liabilities	88682122	-	728231	1915409	2389252	5300020	18986613	7258101	7620910	6777106	6121259	7149421	24435799
22 Accounts payable	3784249	-	34392	55227	47037	249912	745812	424937	274835	306812	162118	261550	1221617
23 Mort, notes, and bonds under 1 yr	10268025	-	34247	172199	345109	695264	2870662	1268345	837280	1023809	815065	784504	1421541
24 Other current liabilities	5515120	-	45677	222056	182077	236028	1020867	527453	352482	425046	435094	533773	1534567
25 Loans from stockholders	13149980	-	316784	372665	731491	1542616	3457979	1268468	1099505	396115	608659	285282	3070417
26 Mort, notes, bonds, 1 yr or more	29730826	-	147650	569668	604526	1595762	6777146	2655329	3215158	2810052	2367861	3126168	5861505
27 Other liabilities	7197908	-	68482	730618	66140	405934	1663748	207088	443112	443179	710984	632463	1826159
28 Net worth	19036013	-	81000	-207024	412871	574503	2450398	906482	1398539	1372093	1021478	1525682	9499993
29 Capital stock	10849476	-	234595	261103	207440	444250	1299484	465202	500460	577972	300068	758321	5800582
30 Paid-in or capital surplus	18315693	-	247892	331811	330250	526365	3456491	1188390	1716023	1161606	1225742	2034851	6096274
31 Retained earnings, appropriated	23019	-	-	-	-	*15022	*1331	-	*658	*362	-	-	5646
32 Retained earnings, unappropriate	-9371818	-	-278409	-653196	-73188	120755	-1167051	-443007	-621444	-856635	-915205	-1678019	-2806420
33 Retained earnings (S Corp)	-130253	-	-84512	-85441	-28838	-362358	-1062661	-260833	-157164	526106	473261	445223	466964
34 Less: Cost of treasury stock	650105	-	*38567	61301	*22793	169531	77196	43270	*39993	37318	62388	34694	63053
35 Total receipts	33500660	346099	1756213	1479526	1288589	2343082	8712390	3084854	1911102	2021409	1775841	3711234	5070321
36 Business receipts	29372782	367143	1725370	1393879	1128128	2166256	7892460	2881739	1558858	1705958	1411625	3185748	3955619
37 Interest	1115897	16736	5603	12742	14107	33992	113757	30147	58118	48810	61167	170428	550289
38 Interest on govt. obligations, State and local	20232	93	*70	-	*63	*430	*9159	*1076	*1649	*2029	3084	1616	962
39 Rents	962043	6154	*5081	16278	*17723	41629	175697	46830	154083	92518	77958	146491	181600
40 Royalties	9389	7	-	-	-	*1955	*1511	-	*45	-	4333	207	1330
41 Net S-T cap gain less net LT loss	18269	-	-	*54	*1539	*932	6853	*1276	*5201	*681	28	585	1119
42 Net L-T cap gain less net ST loss	469323	*1434	*3406	*5649	*43683	*11377	46841	22928	49410	37894	32406	93747	120548
43 Net gain, noncapital assets	155842	*50	*2551	*921	*26759	10585	61197	13704	5320	6129	1871	6516	20239
44 Dividends, domestic corporations	23219	-	*4	*13	*1591	*1105	8616	*495	*1097	*1915	1417	203	6762
45 Dividends, foreign corporations	*195	-	-	-	-	-	*76	*14	*78	-	27	-	-
46 Other receipts	1353470	-45518	14127	49990	54996	74821	396222	86645	77243	125474	181923	105692	231854
47 Total deductions	34903750	685319	1792831	1453690	1169411	2302819	8648418	3111607	2165474	2104818	1867444	3885183	5716737
48 Cost of sales and operations	21687261	388664	934364	867644	761828	1625313	6087241	2222585	1094855	1225966	878701	2618698	2981403
49 Compensation of officers	1001288	*6255	*161936	91714	58364	69530	288236	77006	57833	45724	41769	42982	59940
50 Repairs	229688	765	8369	14887	5356	15758	45238	13605	30231	18227	16001	20039	41212
51 Bad debts	447056	*20980	*18895	*7921	*42412	6609	56246	7320	77702	11290	42976	21684	133022
52 Rent paid on business property	266020	*1622	33782	16832	5845	13909	45168	16552	22350	30605	13509	24467	41379
53 Taxes paid	828376	11830	54377	35469	34090	61777	175349	63325	65161	55121	40383	60675	170818
54 Interest paid	2829069	50866	22465	31732	62535	120928	445036	182171	209367	192139	194577	278950	1038303
55 Contributions or gifts	8652	*4	*24	*42	*274	376	749	421	514	241	1006	471	4531
56 Amortization	97660	*728	*261	515	318	2524	6779	5029	10236	5341	6750	19779	39402
57 Depreciation	629172	2077	9684	12375	12779	28947	88693	43141	57216	53048	51307	68484	201419
58 Depletion	3296	-	-	-	*238	*210	*335	-	*40	*846	137	-	1490
59 Advertising	220583	555	3768	5806	9868	14629	47854	15842	21530	22637	19047	33213	25833
60 Pension, prof sh, stock, annuity	62377	*5	*16971	*2426	*20	*999	19825	3640	1419	1510	4336	3976	7250
61 Employee benefit programs	144371	*127	*3624	16342	*1636	5710	26287	10931	10714	11309	7654	15317	34720
62 Net loss, noncapital assets	322695	*51499	-	*5592	*13450	*1465	39407	*22476	10240	17928	61673	13575	85391
63 Other deductions	6126187	149345	524310	344393	160396	334135	1275974	427565	496065	412888	487619	662872	850624
64 Total receipts less total deducts	-1403090	-339220	-36617	25836	119178	40263	63973	-26753	-254372	-83409	-91603	-173949	-646416
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-1423322	-339313	-36688	25836	119115	39833	54813	-27829	-256021	-85438	-94687	-175565	-647378
67 Net income, total	2794110	30525	172536	197689	295970	250761	771333	228161	158667	162738	122234	194129	209367
68 Deficit, total	4217432	369838	209224	171853	176855	210928	716520	255991	414688	248176	216921	369694	856745
69 Net income (less def), Form 1120-A	9812	-	*-1548	*15065	*-3705	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-24588	-24588	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1818	-232615	-13851	13940	108119	87049	127534	26879	-65756	14869	31813	-8621	-87543
72 Statutory special deductions, total	351577	*9224	36978	19609	*15033	15392	58295	13158	28046	20368	30995	44355	60123
73 Net operating loss deduction	335011	*9224	36975	*19100	*13919	14619	52611	*12801	27278	*19027	29987	44212	55257
74 Dividends received deduction	16566	-	*3	*508	*1114	*773	5685	*356	*768	*1341	1008	143	4867
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	568223	*3811	12521	42244	51034	30899	110941	33012	40385	31478	24745	100302	86850
77 Income tax before credits, total	179564	*1070	1897	8473	12322	6490	32524	10768	15177	11890	9800	36141	33013
78 Regular tax	169145	*1029	1897	8473	12322	5889	31230	10683	13699	10758	8205	34699	30262
79 Personal holding company tax	*321	-	-	-	-	*321	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8833	*36	-	-	-	*250	*1040	*40	*1398	*899	1560	1285	2325
82 Environmental tax	419	*3	-	-	-	-	-	-	*11	*14	35	155	201
83 Foreign tax credit	*32	-	-	-	-	-	*23	-	-	*2	-	-	7
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	75	-	-	-	-	-	-	-	-	-	-	-	75
87 General business credit	714	-	-	*138	-	*28	*489	*9	*15	-	-0	34	-
88 Prior year minumum tax credit	*691	-	-	-	-	-	-	-	*312	*115	210	54	-
89 Income tax after credits, total	178052	*1070	1897	8334	12322	6462	32012	10759	14849	11773	9591	36052	32931

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Other real estate

MINOR INDUSTRY 6599
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	160483	13019	92622	22231	14050	8937	7770	990	538	169	86	46	25
2 Total assets	83669893	-	2597536	3516309	4893611	6350146	16556312	6702093	8119524	5760602	5875957	7016944	16280859
3 Cash	6571412	-	671634	666356	664728	546165	1115830	339812	496048	186163	302888	333544	1248244
4 Notes and accounts receivable	6487239	-	147635	153096	319502	328057	1354683	703514	719917	622199	322536	295408	1520693
5 Less: Allowance for bad debts	252329	-	*185	*62	*1982	*8762	*14889	63686	8423	104700	2766	16426	30447
6 Inventories	521410	-	-	-	-	-	*15055	*6339	61038	*72572	28722	111925	225758
7 Investments in govt. obligations, Total	186060	-	-	*5314	*2613	*8344	*61670	*30546	*62112	-	470	470	14520
8 Tax-exempt securities	224701	-	*45	*32208	*28794	-	*62610	*38823	*27448	-	34764	-	9
9 Other current assets	9780992	-	256303	372167	509244	913866	2205953	642344	615979	601981	802413	821512	2039230
10 Loans to stockholders	1758954	-	228630	240047	213002	230435	367622	122502	80203	161493	8601	103458	2960
11 Mortgage and real estate loans	5574958	-	98688	195522	322490	313333	747469	384680	437855	505975	291415	678317	1599213
12 Other investments	17631520	-	171924	331231	647991	1157985	3215987	1260687	2404125	1489425	2096359	1988270	2867535
13 Depreciable assets	27541479	-	2117953	1593273	1981876	2196431	5838091	2274310	2121932	1414459	1256556	1853975	4892623
14 Less: Accumulated depreciation	8506946	-	1475461	755214	799254	711122	1870887	539229	526439	348055	263822	376556	840908
15 Depletable assets	93551	-	-	*25155	-	*12613	-	*75	*731	*784	66	54128	-
16 Less: Accumulated depletion	*24421	-	-	*12899	-	-	-	*3	*142	*142	43	11191	-
17 Land	11053129	-	275456	546937	863903	1086662	2950612	1199932	1086867	853108	653052	782638	753962
18 Intangible assets (Amortizable)	1584927	-	91382	66899	57454	131403	137882	167948	126363	149755	144154	93941	417747
19 Less: Accumulated amortization	494831	-	54066	56697	10151	70817	70900	47439	45653	52490	48695	14330	23592
20 Other assets	3938090	-	67598	112978	93401	215552	439524	180939	459562	208075	249288	317863	1593311
21 Total liabilities	83669893	-	2597536	3516309	4893611	6350146	16556312	6702093	8119524	5760602	5875957	7016944	16280859
22 Accounts payable	3012338	-	187718	79213	128784	260288	337640	136385	249840	186848	141952	107231	1196438
23 Mort, notes, and bonds under 1 yr	8015566	-	241250	309459	221804	526486	1905402	806800	906087	802728	663324	781388	850838
24 Other current liabilities	6477189	-	306023	245852	342644	498958	1553792	500090	619118	372210	364629	352764	1321109
25 Loans from stockholders	12200684	-	1192846	847182	1228407	1161574	2791717	1027850	1012259	571872	649961	798688	918328
26 Mort, notes, bonds, 1 yr or more	28388676	-	596280	868489	1383292	1857770	5408100	2076712	2671678	2192654	1901471	2685635	6746594
27 Other liabilities	8307380	-	714199	635064	235575	371901	1477565	694494	701737	511263	348748	1019275	1597558
28 Net worth	17268060	-	-640779	531049	1353105	1673168	3082096	1459762	1958804	1123026	1805872	1271963	3649994
29 Capital stock	10575827	-	563828	540300	620199	722685	1408625	964784	918600	550285	911348	738455	2636717
30 Paid-in or capital surplus	22019026	-	2344776	536184	1179493	970026	3632896	1068027	2226186	2198552	1845111	2967244	3050532
31 Retained earnings, appropriated	314585	-	*581	-	*2726	-	*36996	-	*269503	-	1211	261	3306
32 Retained earnings, unappropriate	-10595995	-	-1264348	-88013	-34862	153464	-864601	-618480	-1356415	-1389110	-922961	-2469360	-1741309
33 Retained earnings (S Corp)	-3905899	-	-2075022	-393271	-348068	-79154	-883617	65604	-27731	-213024	-24331	72713	-
34 Less: Cost of treasury stock	1139483	-	210595	64151	66384	93853	248204	20172	71339	*23677	4505	37350	299252
35 Total receipts	42527792	690711	11385204	5926335	3769303	3091620	5994362	2098390	1958299	1032882	1113676	1415481	4051528
36 Business receipts	36054636	471061	10878924	5632281	3402693	2738671	5000505	1600976	1343415	686118	696225	868741	2735026
37 Interest	1365817	90323	22030	46207	43279	48565	125900	60968	99317	92642	86682	115434	534470
38 Interest on govt. obligations, State and local	28026	369	*275	*714	*1976	*1061	6340	*5206	5951	*740	2403	280	2710
39 Rents	1933113	71901	134350	48300	77168	107997	295475	139595	300770	108966	87974	176260	384358
40 Royalties	11565	*394	*12	*979	*160	-	*1544	*13	*53	*27	1979	2742	3664
41 Net S-T cap gain less net LT loss	37441	*56	*14162	*1025	*1787	*4006	*3345	*1339	*1372	*283	1631	7315	1118
42 Net L-T cap gain less net ST loss	849656	60505	55703	47396	25497	65605	127876	143091	47256	12680	89665	47053	127330
43 Net gain, noncapital assets	141538	21842	6312	9392	*11416	17477	6924	43027	4667	1564	2317	13289	3311
44 Dividends, domestic corporations	49049	*3	*1062	*2820	2833	1977	4962	2417	14284	*1244	2757	633	14057
45 Dividends, foreign corporations	*18558	-	-	-	*435	-	*20	*1036	*178	-	1123	-	15766
46 Other receipts	2038395	-25743	272376	137222	202059	106261	421471	100723	141036	128618	140920	183734	229719
47 Total deductions	43281168	1227049	11011334	5757273	3692138	2919167	5906261	2223905	2078428	1179102	1104557	1551005	4630948
48 Cost of sales and operations	7588307	147578	909049	854268	815000	424268	1118843	496935	372391	114387	284679	377212	1673697
49 Compensation of officers	3697985	69522	1538701	712852	331174	194918	411773	122595	109732	42008	46387	33267	85056
50 Repairs	423862	10251	98994	45025	38161	31512	65426	26539	40227	16151	12094	17047	22433
51 Bad debts	586812	77566	*5640	*4760	*7287	9390	52480	56104	64032	65079	25563	78345	140566
52 Rent paid on business property	1824994	37864	653582	185496	123215	120375	231762	71751	167689	80261	32019	30133	90849
53 Taxes paid	1457683	37112	290281	175811	133723	109594	243615	82353	98169	43849	39239	68729	135207
54 Interest paid	2585272	110348	98478	65183	76647	136865	318020	161334	220478	196397	172577	233673	795273
55 Contributions or gifts	18698	*152	2846	3689	3587	1347	1597	1796	1509	589	498	259	829
56 Amortization	129652	3951	10584	3322	4748	16913	16910	10112	14810	13262	8486	8165	18390
57 Depreciation	1057305	48373	160534	82957	73710	69225	180360	66886	62391	49221	45973	64326	153350
58 Depletion	3394	*4	*142	*1011	-	-	*127	*2	-	*43	-0	2062	3
59 Advertising	917310	11564	320532	123264	76128	94384	125807	54559	34588	7293	14559	20954	33679
60 Pension, prof sh, stock, annuity	193174	*40	63954	25452	30621	17964	19133	5302	5298	*1012	2716	2801	18881
61 Employee benefit programs	418121	2500	57941	33509	50650	34373	59025	20656	17401	16002	9822	17066	99177
62 Net loss, noncapital assets	523792	185686	22343	1616	*51668	4520	39477	6253	4632	27290	27262	102575	50469
63 Other deductions	21854807	484538	6777732	3439059	1875820	1653519	3021905	1040730	865081	506260	382683	494391	1313089
64 Total receipts less total deducts	-753376	-536338	373870	169062	77165	172453	88101	-125515	-120129	-146220	9119	-135524	-579420
65 Const taxable inc frm rel frn corps	*417	-	-	-	-	-	-	-	*117	-	5	2	294
66 Net income (less deficit), total	-780984	-536708	373595	168348	75189	171392	81762	-130721	-125963	-146960	6720	-135802	-581836
67 Net income, total	3224786	157420	944066	330001	278817	363906	545606	164451	126730	67754	144950	58748	42338
68 Deficit, total	4005770	694127	570471	161653	203628	192514	463844	295172	252693	214715	138230	194550	624174
69 Net income (less def), Form 1120-A	2054	*-2131	4456	-5434	*5163	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-61779	-61779	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	511449	-214547	439068	95139	89771	113605	117131	-38936	-66400	-49498	6740	19375	-
72 Statutory special deductions, total	658310	37603	127384	61457	28032	56178	81029	47453	37007	32252	75219	27346	47350
73 Net operating loss deduction	617814	37601	126617	59483	26157	54793	72894	45631	26749	31269	73121	26913	36583
74 Dividends received deduction	35366	*2	*767	*1974	1875	1385	3004	1822	10258	*982	2098	433	10767
75 Public utility div paid deduction	*5131	-	-	-	-	-	*5131	-	-	-	-	-	-
76 Income subject to tax	779819	72061	109767	123249	93730	75730	112869	54219	53479	*23915	42956	12034	5809
77 Income tax before credits, total	209890	21734	20655	22494	19169	19291	32382	18373	21012	9662	16378	5558	3184
78 Regular tax	197312	20548	20008	22336	19086	19291	31287	17898	17968	*8186	14643	4086	1975
79 Personal holding company tax	586	*26	-	*158	*82	-	*63	*138	*118	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	10021	*109	*643	-	-	-	*511	*332	2864	1450	1625	1429	1056
82 Environmental tax	269	*6	*4	-	-	-	*2	*5	*26	*25	109	35	56
83 Foreign tax credit	*942	-	-	-	*65	-	*3	*292	*10	*261	1	309	-
84 U.S. Possessions tax credit	792	-	-	-0	-	-	-	-	-	-	792	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*283	-	-	*283	-	-	-	-	-	-	-	-	-
87 General business credit	2331	1	-	-	*1110	-	*176	*115	*601	*167	4	156	-
88 Prior year minumum tax credit	992	*89	-	-	*101	-	*58	*98	*308	-	338	-	-
89 Income tax after credits, total	204550	21644	20655	22211	17893	19291	32145	17867	20092	9234	15243	5093	3184

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
		Size of Total Assets												
1	Number of returns	57380	5261	17592	9559	6498	4715	5578	1286	1282	1033	1160	1450	1967
2	Total assets	2651321416	-	653523	1562197	2274160	3275155	12158465	9057685	20699473	37012666	83619445	234167572	2246841076
3	Cash	29491904	-	160232	249468	299562	408800	911530	505756	925036	752677	1548492	2283211	21447139
4	Notes and accounts receivable	142175700	-	34819	170490	74425	176197	958162	427263	730758	1565540	2705046	6050422	129282577
5	Less: Allowance for bad debts	461557	-	*788	-	-	-	16181	*818	9218	5965	7165	56612	364810
6	Inventories	536917	-	-	*1674	*584	*27081	35662	*25237	44076	36613	51240	207053	107698
7	Investments in govt. obligations, Total	278183362	-	*260	*2437	*40113	37987	436149	367634	1190950	2451207	6514401	16961494	250180730
8	Tax-exempt securities	320265266	-	*16	*762	*57723	*52499	301583	427759	2013693	4849915	14003148	40413681	258144486
9	Other current assets	101556114	-	39966	117761	318076	125486	1143396	782646	1113898	2002481	3568725	9507018	82836661
10	Loans to stockholders	7987872	-	34988	66192	93670	62799	253024	133602	109861	350232	471126	202050	6210327
11	Mortgage and real estate loans	16580661	-	*19001	*87093	*95015	201192	589252	262440	349863	622045	914455	1808584	11631720
12	Other investments	1672803912	-	284491	586259	1426828	1708334	6192828	5378110	12517843	22443299	50350860	147850175	1424064883
13	Depreciable assets	39536127	-	120844	236409	172459	267696	1058443	401796	1061686	1041442	2186659	6946256	26042438
14	Less: Accumulated depreciation	9475320	-	73419	89368	73632	69652	455412	143007	233420	285414	435706	1252095	6364196
15	Depletable assets	462575	-	*3472	*11644	*786	*44372	*44488	*95307	*24763	*4604	8348	18749	206043
16	Less: Accumulated depletion	133509	-	*1046	*499	*783	*18233	*4018	*61783	*8970	*4580	250	3089	30259
17	Land	7598907	-	*4455	84822	188984	128627	411508	271328	270022	397642	661822	1637326	3542374
18	Intangible assets (Amortizable)	3439106	-	14102	3657	38082	15374	44682	52666	69601	467311	274970	492299	1966362
19	Less: Accumulated amortization	809686	-	4336	2010	20269	9505	16219	3781	13725	107477	113475	103244	415645
20	Other assets	41583064	-	16467	35406	-437464	116098	269588	135530	542754	431093	916750	1204295	38352547
21	Total liabilities	2651321416	-	653523	1562197	2274160	3275155	12158465	9057685	20699473	37012666	83619445	234167572	2246841076
22	Accounts payable	64610094	-	45866	1217764	78244	45256	220009	177073	407706	496054	1379494	4159252	56383376
23	Mort, notes, and bonds under 1 yr	79314777	-	*9417	*47393	35793	142125	943939	348794	777306	453828	888667	2513129	73154386
24	Other current liabilities	66448122	-	27833	104191	90178	75866	548471	450043	649252	1175777	1806870	4687392	56832248
25	Loans from stockholders	9013505	-	317002	337013	218980	510305	1250237	428328	565233	575683	743905	986729	3080089
26	Mort, notes, bonds, 1 yr or more	70499642	-	*80156	186014	237440	381237	2093728	1235050	1761084	2715751	3550603	6805676	51452902
27	Other liabilities	31415861	-	2760457	542966	138974	112043	744260	330143	731249	481659	1087618	2699437	21787054
28	Net worth	2330019414	-	-2587208	-873145	1474550	2008322	6357821	6088254	15807642	31113914	74162289	212315955	1984151020
29	Capital stock	1352042071	-	149170	448897	1342177	1090257	3504273	1656473	3256128	7042341	14177813	44318173	1275056370
30	Paid-in or capital surplus	2087390257	-	874981	1484758	814016	658704	4291758	4305741	12072682	24286519	62269960	169523262	1806807876
31	Retained earnings, appropriated	24086639	-	*143	-	*34327	*25690	28725	55930	131960	295220	1035224	2422937	20056482
32	Retained earnings, unappropriate	108053533	-	-3363753	-2767237	-286576	275708	-817163	-10045	182145	-839086	31581	5865223	109782736
33	Retained earnings (S Corp)	1797504	-	-197958	16742	-248910	49116	-167116	494193	332824	471795	395968	223010	427841
34	Less: Cost of treasury stock	1243350590	-	*49791	*56305	180484	91153	482656	414039	168097	142875	3748258	10036649	1227980284
35	Total receipts	143971126	1748463	543932	399790	295653	458694	4091580	764135	2222299	2406233	4753421	13168472	113118456
36	Business receipts	10803929	44967	404601	97486	89415	298997	2944118	148253	837377	495725	649145	1141453	3652393
37	Interest	66985763	986885	18443	35025	50149	56245	233988	196731	420937	632340	1595738	4783304	57975978
38	Interest on govt. obligations, State and local	22581235	88324	*136	*3152	7521	3864	26116	27699	117563	242204	740625	2482202	18841830
39	Rents	5151150	1315	*8544	*1210	5463	6266	77359	31251	86337	140055	333291	901845	3558214
40	Royalties	495795	14681	*72737	*135715	*1298	*784	*11553	*9940	4473	*5734	3139	45662	190078
41	Net S-T cap gain less net LT loss	15529069	241592	*738	*1615	7209	6445	39880	30652	130233	186561	555985	1721163	12606996
42	Net L-T cap gain less net ST loss	1967663	67136	*11752	9153	27301	14497	185913	147426	194918	143792	104703	230583	830490
43	Net gain, noncapital assets	173512	*11490	*6660	*5525	*1311	*2462	40951	*6600	8738	3044	16183	4512	66036
44	Dividends, domestic corporations	710506	49183	*889	17790	33961	28330	86284	68339	93829	52281	75399	37105	167116
45	Dividends, foreign corporations	196020	4042	-	*452	*60	*161	18689	*1431	27569	6096	6412	32983	98126
46	Other receipts	19376484	238849	19431	92667	71966	40644	426729	95812	300326	498401	672801	1787660	15131201
47	Total deductions	44806462	1025101	706384	266076	205351	501130	3903117	607996	1623354	1572137	2199847	4522966	27673002
48	Cost of sales and operations	4504491	*1192	*2856	*117	-	*83687	2203402	*45941	361016	56558	359144	357692	1032886
49	Compensation of officers	1356271	8493	158554	*5214	11574	48078	294083	55767	69226	194167	51903	62087	397123
50	Repairs	255759	563	3553	1171	*1095	1385	19160	4463	11470	5308	19084	56432	132075
51	Bad debts	961474	41341	*631	*10062	*470	*6197	55154	31687	31643	153117	50134	67006	514033
52	Rent paid on business property	380358	3134	*17405	5070	*1634	19776	36078	15621	58781	14214	15999	29208	163438
53	Taxes paid	1022412	31858	18563	16780	9102	16527	66722	26486	51802	38520	67544	141598	536911
54	Interest paid	8559682	135052	12096	41404	26212	32839	278850	161034	199205	230324	446395	826067	6170204
55	Contributions or gifts	27284	2251	*4	*-0	*1	605	2428	470	5323	3171	5319	2743	4970
56	Amortization	342712	21926	1273	493	3213	3377	8783	2122	12514	30291	26074	57849	174799
57	Depreciation	2229243	4010	18448	5534	8850	7888	39130	21231	53811	47505	86178	193721	1742938
58	Depletion	156236	*156	*10430	*365	*301	*107	*1648	*1837	*10787	*594	4702	110816	14493
59	Advertising	220877	*216	*2673	*340	*106	1166	6905	1012	5132	2128	7325	13272	180602
60	Pension, prof sh, stock, annuity	131497	*3325	*18693	*15989	*748	*3693	9899	*7211	7636	2381	7410	6172	48340
61	Employee benefit programs	237083	3058	*5682	*2789	*2408	1988	21690	10011	8998	8605	16859	47328	107669
62	Net loss, noncapital assets	479764	119225	*43763	*157	*381	*1197	37191	*6981	46109	28110	48720	68632	79298
63	Other deductions	23941318	649302	391760	160591	139255	272621	821997	216123	689899	757145	987056	2482344	16373224
64	Total receipts less total deducts	99164664	723361	-162453	133714	90301	-42436	188462	156139	598945	834096	2553574	8645506	85445454
65	Const taxable inc frm rel frn corps	1079337	*44	-	-	-	-	*12769	*283	*16098	*2756	13350	102015	932023
66	Net income (less deficit), total	77662766	635081	-162589	130562	82780	-46300	175115	128724	497480	594648	1826298	6265320	67535647
67	Net income, total	81893905	1219858	85119	214630	163629	94317	635522	369231	799577	1075664	2240197	6715832	68280329
68	Deficit, total	4231139	584777	247708	84068	80849	140617	460407	240508	302097	481016	413899	450512	744682
69	Net income (less def), Form 1120-A	-19700	*63	-5690	*-11152	*-2921	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-86495	-86495	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	178610	-80404	9530	6842	67926	-29779	104247	-27603	28247	74227	-45551	34579	36349
72	Statutory special deductions, total	77089472	1113236	9452	19862	38238	40543	213016	202569	468118	799151	2059508	6167139	65958640
73	Net operating loss deduction	600910	94811	*8610	*6372	9092	17829	72278	57537	53416	36689	47538	61412	135325
74	Dividends received deduction	503763	31970	*627	12655	26509	18715	60060	47992	67085	36580	53434	26717	121420
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	4407465	132349	17397	157375	42072	33687	222447	154773	245883	179300	201720	539472	2480988
77	Income tax before credits, total	1544854	45984	2760	52278	7663	6699	71371	55906	90845	64213	76239	192946	877950
78	Regular tax	1484631	41475	2756	51791	7644	6153	66078	51908	83967	61451	67974	182964	860470
79	Personal holding company tax	3254	-	*4	*103	*10	*155	1650	*715	*265	-	346	6	1
80	Recapture of investment credit	25	-	-	-	-	-	-	-	-	-	-	25	-
81	Alternative minumum tax	43075	4151	-	*212	*9	*121	3588	3217	5930	2564	7643	1649	13990
82	Environmental tax	5113	150	-	*172	-	*4	*55	*59	187	181	246	660	3400
83	Foreign tax credit	403007	*226	*84	*28	*5	*3	7319	*89	13394	323	6819	38450	336267
84	U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*387	1	-	-	-	-	*102	*4	-	*5	239	24	13
87	General business credit	2618	*71	-	-	*33	*209	*977	-	*634	*462	109	83	40
88	Prior year minumum tax credit	21539	*165	-	-	-	-	*1640	*786	993	*2722	992	3302	10939
89	Income tax after credits, total	1117301	45521	2676	52249	7625	6487	61334	55026	75825	60700	68080	151087	530690

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	6796	378	55	28	35	71	499	371	618	727	949	1282	1782
2 Total assets	2334706439	-	1754	4491	13032	51962	1368538	2720874	10355363	26218209	68600622	207307040	2018064554
3 Cash	20090437	-	290	*1127	2508	4172	51368	65338	211146	343632	561469	1128816	17720572
4 Notes and accounts receivable	89350318	-	*39	-	*119	1469	21409	36689	104880	710773	1636106	4413413	82425421
5 Less: Allowance for bad debts	*2358	-	-	-	-	-	*255	*-0	*122	*1139	842	-	-0
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	272558750	-	*123	*374	*554	*4781	151480	303807	868590	2194262	6326283	16507962	246200535
8 Tax-exempt securities	318412377	-	-	*348	-	*2618	128795	269155	1524677	4627729	13881953	40271422	257705680
9 Other current assets	71359725	-	346	*400	1832	1400	56202	188960	609438	1416397	2673747	7849219	58561784
10 Loans to stockholders	39757	-	-	-	*1	-	*-0	*155	*824	*3039	4910	-	30828
11 Mortgage and real estate loans	1392767	-	-	-	-	*9	*-0	*2	-	*91677	15208	240167	1045704
12 Other investments	1560505889	-	*209	*1634	7666	37894	957437	1852299	7014872	16780016	43468275	136738203	1353647384
13 Depreciable assets	5882	-	-	-	-	-	-	*21	*383	*1466	607	465	2940
14 Less: Accumulated depreciation	3457	-	-	-	-	-	-	*13	*180	*986	368	364	1547
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*2134	-	-	-	-	-	-	-	*203	*1896	10	-	25
18 Intangible assets (Amortizable)	94190	-	760	*346	*50	*37	2514	4500	8354	10312	14257	24948	28112
19 Less: Accumulated amortization	44304	-	*12	*1	*7	*4	606	1005	2566	4134	6051	13996	15923
20 Other assets	944331	-	*1	*263	*309	-414	193	968	14864	43269	25060	146783	713036
21 Total liabilities	2334706439	-	1754	4491	13032	51962	1368538	2720874	10355363	26218209	68600622	207307040	2018064554
22 Accounts payable	57585626	-	*73	*14	*652	974	16562	34863	184444	388005	1098420	3407956	52453661
23 Mort, notes, and bonds under 1 yr	1628465	-	-	-	-	-	*1365	*404	*202	*11789	31779	182817	1400110
24 Other current liabilities	39012593	-	950	803	*448	1206	21046	51677	174549	461504	1023966	3508565	33767881
25 Loans from stockholders	*94196	-	-	-	-	-	*-0	*-0	*127	*71843	882	21344	-
26 Mort, notes, bonds, 1 yr or more	916605	-	-	-	-	-	*4060	-	*12192	*25019	119730	312394	443210
27 Other liabilities	7503227	-	*370	*102	*223	*-1	860	1659	7439	9310	234869	1057135	6191260
28 Net worth	2227965728	-	361	3572	11710	49782	1324645	2632272	9976410	25250740	66090976	198816828	1923808432
29 Capital stock	1323989092	-	76	*710	3400	14667	538302	856086	2057376	5293363	11538350	41730203	1261956558
30 Paid-in or capital surplus	2007638194	-	7001	2745	7949	48479	840001	1760945	7973636	19142511	54963888	156387891	1766503148
31 Retained earnings, appropriated	23497324	-	*-0	-	*443	*137	5084	30923	103503	264972	1001840	2422937	19667483
32 Retained earnings, unappropriate	113634374	-	*-6716	*116	-37	-11127	-55978	481	-119117	585512	2230917	7736997	103273326
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	1240793256	-	-	-	*46	*2374	*2766	*16163	*38988	*35618	3644018	9461200	1227592083
35 Total receipts	111183393	1276800	*441	1485	3037	4293	83814	123694	483353	1049444	3000175	9645326	95511533
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	56991919	860241	*320	1469	2342	3621	59439	65944	215608	426430	1229502	4081720	50045282
38 Interest on govt. obligations, State and local	22353406	87170	*-0	*6	-	*12	4576	11322	84111	222533	728981	2470528	18744166
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	15257129	237253	*-0	*6	*424	*161	7960	22314	101605	163780	534982	1696716	12491929
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	10565	-	-	-	-	-	-	-	-	-	56	2109	8399
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	16570375	92136	*121	*5	270	498	11840	24114	82028	236701	506653	1394252	14221757
47 Total deductions	15033721	269374	*428	*679	410	627	13331	20993	76057	170165	449065	1437124	12595467
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	11122	*-0	-	-	-	-	*36	-	*559	*486	1308	1491	7242
50 Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
51 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Rent paid on business property	3065	*60	*2	-	-	-	*3	*2	*211	*104	426	358	1899
53 Taxes paid	126203	878	*3	*-0	*7	*6	117	80	1176	1406	4099	14984	103446
54 Interest paid	256716	555	-	-	*3	-	*461	*216	1027	*4308	10709	35128	204307
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	47583	291	-	*185	*7	*9	718	884	2383	1852	3670	5660	31925
57 Depreciation	1363	*86	-	-	-	-	-	*5	*23	*93	119	230	807
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	39013	*47	-	-	-	-	-	*3	-	*946	1061	3640	33316
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	115	27	-	-	-	-	-	-	*3	-	23	32	31
63 Other deductions	14548542	267432	*423	*494	393	612	11997	19803	70674	160970	427650	1375599	12212495
64 Total receipts less total deducts	96149673	1007426	*13	806	2627	3666	70483	102701	407296	879279	2551109	8208202	82916066
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	73796267	920255	*13	800	2627	3653	65907	91380	323184	656746	1822128	5737674	64171900
67 Net income, total	74060276	942311	*215	812	2630	3722	67543	92617	326877	661564	1833716	5792602	64335665
68 Deficit, total	264009	22056	*202	*13	*3	*69	1636	1238	3693	4818	11588	54929	163765
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	74213096	986366	*215	*808	2637	3722	67606	92743	327014	663004	1865077	5795294	64408610
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	18429	*46	-	*5	-	-	*10	*5	*151	*63	71	73	18005
77 Income tax before credits, total	7716	*14	-	*1	-	-	*2	*2	*59	*27	43	7379	189
78 Regular tax	200	*13	-	*1	-	-	*2	*1	*48	*9	13	11	102
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	7716	*14	-	*1	-	-	*2	*2	*59	*27	43	7379	189

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	346	*15	*8	*10	-	*10	32	*14	26	46	54	64	68
2 Total assets	62432812	-	*70	*1554	-	*8183	99516	*106530	531203	1663798	3844458	10840862	45336638
3 Cash	1735031	-	*2	*95	-	*306	12675	*12201	34265	119538	248162	263742	1044045
4 Notes and accounts receivable	1088039	-	-	*81	-	*1094	5595	*6224	*19356	155483	28985	230125	641096
5 Less: Allowance for bad debts	96699	-	-	-	-	-	*276	*2	*4796	*4293	2670	36326	48337
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	316002	-	-	-	-	-	*5145	-	*23420	*83395	18484	118738	66820
8 Tax-exempt securities	*11210	-	-	-	-	-	-	*467	-	-	10742	-	-
9 Other current assets	670551	-	-	*8	-	*21	6298	*1057	12623	36507	73523	159187	381327
10 Loans to stockholders	*95200	-	-	*2	-	-	*118	-	-	*821	-	-0	94258
11 Mortgage and real estate loans	11159258	-	-	*192	-	*55	*4870	*27519	*29819	*264566	541669	874724	9415843
12 Other investments	18685820	-	-	-	-	*352	*17925	*13264	*116455	302053	935567	2566875	14733328
13 Depreciable assets	26026311	-	*20	*1305	-	*6590	56910	*43298	*247236	649602	1733512	5988965	17298873
14 Less: Accumulated depreciation	3994379	-	-	*634	-	*1695	26986	*19133	*32780	197239	310447	1002027	2403437
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	5292466	-	-	*485	-	*1367	*14438	*18303	*78855	226625	494641	1501382	2956371
18 Intangible assets (Amortizable)	422732	-	-	*24	-	*171	*1318	*1172	*2236	*6363	40132	101038	270278
19 Less: Accumulated amortization	122616	-	-	*3	-	*82	*340	*636	*1168	*2799	12446	36702	68439
20 Other assets	1143887	-	*48	-	-	*3	*1826	*2795	*5682	23176	44603	111140	954614
21 Total liabilities	62432812	-	*70	*1554	-	*8183	99516	*106530	531203	1663798	3844458	10840862	45336638
22 Accounts payable	507186	-	*17	*34	-	*238	1163	*159	3694	15684	27859	117572	340766
23 Mort, notes, and bonds under 1 yr	7518571	-	-	*31	-	*700	*897	*8	*13632	*48460	80468	462155	6912220
24 Other current liabilities	1574916	-	-	*27	-	*44	6718	*4416	*10460	20631	46325	159378	1326917
25 Loans from stockholders	676999	-	*47	*123	-	-	*508	-	-	-	-	106568	569753
26 Mort, notes, bonds, 1 yr or more	18742464	-	-	*1222	-	*3515	*18350	*41523	*76868	*143887	1057819	3261574	14137707
27 Other liabilities	1845496	-	-	*38	-	*435	*907	*822	*28335	53409	99900	174439	1487211
28 Net worth	31567180	-	*5	*79	-	*3251	70974	*59603	398215	1381726	2532087	6559177	20562064
29 Capital stock	7670636	-	*2	*348	-	*2008	47106	*56769	43815	565944	1236917	1689909	4027818
30 Paid-in or capital surplus	29839421	-	*68	*169	-	*9279	*37054	*117849	521620	1218745	2276274	7258501	18399862
31 Retained earnings, appropriated	*662	-	-	-	-	-	*662	-	-	-	-	-	-
32 Retained earnings, unappropriate	-5144416	-	*-65	*-438	-	*-7622	-13829	*-115014	-164916	-399642	-938277	-1860119	-1644493
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	799123	-	-	-	-	*414	*19	-	*2304	*3321	42827	529114	221123
35 Total receipts	5988692	*35663	*2	*301	-	*1320	27180	*10487	76384	174773	435673	1223953	4002956
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	1747135	*26226	-	*30	-	*125	1970	*4077	9647	39011	95988	210408	1359653
38 Interest on govt. obligations, State and local	*963	-	-	-	-	-	-	-	*950	-	-	13	-
39 Rents	3536742	*234	*2	*271	-	*1182	16750	*5167	*55409	121164	310903	865158	2160503
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	38600	-	-	-	-	-	*40	-	-	*472	90	2284	35715
42 Net L-T cap gain less net ST loss	233752	*6119	-	-	-	*8	*2913	*647	*8831	*3022	7622	57127	147465
43 Net gain, noncapital assets	5281	*6	-	-	-	*3	*3509	-	-	-	973	11	779
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	426219	*3079	*-0	-	-	*3	1997	*597	*1547	11105	20098	88952	298842
47 Total deductions	4670818	*40901	*18	*334	-	*1244	15904	*13808	89826	183013	442982	1030031	2852757
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	63729	-	-	-	-	-	*99	*298	*197	*1309	2697	13012	46117
50 Repairs	151519	*4	*2	*38	-	*38	*828	*98	*3337	*1665	14316	46122	85071
51 Bad debts	125818	*382	-	*36	-	-	*627	*89	*9054	*5201	32951	48725	28753
52 Rent paid on business property	48725	*55	-	*1	-	*11	*49	*51	*3115	*130	289	3277	41747
53 Taxes paid	342487	*87	*1	*49	-	*118	1944	*2297	6839	7108	29510	78298	216236
54 Interest paid	1878677	*36630	-	*97	-	*412	1848	*3295	*8244	21059	128654	292233	1386207
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	91304	*396	-	*3	-	*25	239	*130	*383	1463	8108	23485	57070
57 Depreciation	597098	*127	-	*34	-	*247	2319	*4050	*7063	25666	57081	144578	355933
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	16374	-	-	-	-	*6	*11	*16	*350	*252	1701	5518	8520
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	104525	*977	-	-	-	-	-	-	*9607	*13134	38259	14302	28246
63 Other deductions	1250563	*2244	*15	*77	-	*388	7940	*3485	41635	106026	129416	360480	598857
64 Total receipts less total deducts	1317874	*-5238	*-16	*-33	-	*77	11276	*-3322	-13442	-8241	-7309	193923	1150199
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1316911	*-5238	*-16	*-33	-	*77	11276	*-3322	-14392	-8241	-7309	193910	1150199
67 Net income, total	1709881	*1958	-	*36	-	*291	13300	*3877	*17611	53636	86429	272943	1259800
68 Deficit, total	392970	*7195	*16	*69	-	*215	*2024	*7199	*32004	*61877	93738	79033	109601
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	1840583	*1958	-	*36	-	*291	16653	*4297	*20603	65061	94946	295004	1341734
73 Net operating loss deduction	68880	*1868	-	*9	-	*16	*3581	*-0	-	*2183	1487	11287	48449
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*760	-	-	-	-	-	*77	-	-	*216	114	352	1
77 Income tax before credits, total	633	-	-	-	-	-	*68	-	-	*54	42	369	100
78 Regular tax	*203	-	-	-	-	-	*12	-	-	*44	28	120	-0
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	387	-	-	-	-	-	*57	-	-	*9	15	206	100
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	633	-	-	-	-	-	*68	-	-	*54	42	369	100

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies

MINOR INDUSTRY 6744
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	9047	115	3955	2459	1124	729	504	87	41	24	10	**	-
2 Total assets	5243523	-	103604	386346	413834	543394	1044901	571360	631535	788627	759922	**	-
3 Cash	485839	-	25306	62391	46589	71127	84897	*3126	108554	71927	11923	**	-
4 Notes and accounts receivable	370496	-	*1421	*40333	*23875	*36354	103778	*61	*82729	*7261	74684	**	-
5 Less: Allowance for bad debts	*3159	-	*785	-	-	-	*2196	-	*172	-	5	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*82514	-	-	-	-	-	*22565	-	*18818	*17445	23686	-	-
8 Tax-exempt securities	*51106	-	-	-	*2850	-	*42978	-	-	-	5278	-	-
9 Other current assets	408637	-	*19640	*25286	72653	*27392	67356	*48549	24971	*10325	112464	**	-
10 Loans to stockholders	159611	-	*137	*10436	*9406	*18837	*6687	*45534	*12234	17	56324	-	-
11 Mortgage and real estate loans	160037	-	-	*8192	-	*22906	*98288	*720	-	29641	290	-	-
12 Other investments	2701253	-	*28275	*123419	184464	282735	516714	*278241	313931	538653	434820	**	-
13 Depreciable assets	638598	-	*16026	*139567	*53713	*64569	89430	*86745	72390	*103630	12527	**	-
14 Less: Accumulated depreciation	187650	-	*8528	*48861	*17794	*21711	24742	*18633	*29961	*16268	1151	**	-
15 Depletable assets	*3174	-	*3174	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*952	-	*952	-	-	-	-	-	-	-	-	-	-
17 Land	250739	-	-	*27433	*38059	*31571	*10007	*112303	*20020	*9563	1784	-	-
18 Intangible assets (Amortizable)	28557	-	*6128	*562	*617	*4901	*2765	*6456	*3203	*3875	52	**	-
19 Less: Accumulated amortization	10331	-	*1916	*301	*597	*2510	*876	*42	*2408	*1662	20	**	-
20 Other assets	105053	-	*15678	*-2111	-	*7222	*27251	*8301	*7227	*14220	27265	**	-
21 Total liabilities	5243523	-	103604	386346	413834	543394	1044901	571360	631535	788627	759922	**	-
22 Accounts payable	135877	-	*15851	*4120	*17160	*690	4233	*184	*79393	*6543	7703	**	-
23 Mort, notes, and bonds under 1 yr	197455	-	-	*28639	*11630	*15751	*26470	*54846	*10546	*1842	47733	**	-
24 Other current liabilities	151176	-	*12	*20067	*19386	*2855	31635	*28007	6034	*13951	29230	**	-
25 Loans from stockholders	564714	-	*104392	*113481	*67023	*97868	*66561	*11435	*37779	*61557	4618	-	-
26 Mort, notes, bonds, 1 yr or more	1266183	-	*20193	*99584	*70019	*93017	318651	*55416	324660	*128078	156566	**	-
27 Other liabilities	368490	-	*20809	*48054	*73370	*4294	*63463	*29902	*62138	*60759	5700	**	-
28 Net worth	2559627	-	-57653	72400	155247	328920	533890	391570	110985	515896	508371	**	-
29 Capital stock	1056118	-	13467	50036	166597	361230	256405	*555	25586	61135	121106	**	-
30 Paid-in or capital surplus	1290360	-	*23229	*21869	*54199	*86102	264714	*190597	*96131	249374	304145	**	-
31 Retained earnings, appropriated	*35707	-	-	-	-	-	*5459	-	-	*30248	-	-	-
32 Retained earnings, unappropriate	-131403	-	*-47970	*-772	*35092	*-114904	36674	*24934	*-36595	*-10195	-17668	-	-
33 Retained earnings (S Corp)	323467	-	*-46379	*1647	*-100642	*-3323	-17601	*175527	*26670	186583	100987	**	-
34 Less: Cost of treasury stock	*14623	-	-	*380	-	*185	*11761	*42	*807	1249	199	**	-
35 Total receipts	879973	*-4005	70432	90528	85463	107608	295010	*58444	77229	70065	29198	**	-
36 Business receipts	642045	*526	*70030	79585	*39726	*115143	240686	*53292	*34932	*6580	1544	**	-
37 Interest	59943	*3177	*376	*2735	*3692	*8483	12811	*28	*11732	*8969	7941	-	-
38 Interest on govt. obligations, State and local	6479	-	*33	*1153	*84	-	*4457	*106	*170	*342	133	**	-
39 Rents	5059	-	-	-	*847	-	*2588	*551	*1073	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*6769	*1536	-	-	*27	*1520	*1699	-	*1108	-	879	-	-
42 Net L-T cap gain less net ST loss	27479	*2162	-	*641	*531	*567	*7496	-	*6100	*8171	1811	-	-
43 Net gain, noncapital assets	*2151	-	-	*2043	-	-	*73	-	*34	-	-	-	-
44 Dividends, domestic corporations	10757	-	-	-	*2788	*5549	*1354	-	*446	*553	67	-	-
45 Dividends, foreign corporations	*1082	-	-	-	-	*133	*839	-	-	-	110	-	-
46 Other receipts	118208	*-11406	*-8	*4371	*37768	*-23788	23007	*4467	21633	*45451	16712	**	-
47 Total deductions	902402	*31403	69437	94309	52929	133056	312984	*57467	90352	36010	24455	**	-
48 Cost of sales and operations	*2637	-	*2637	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	149970	-	*24135	*1400	*431	*9084	*102374	*1014	*4213	*3402	3918	**	-
50 Repairs	3894	*8	*33	*834	*122	*222	*704	*1315	*435	*126	95	-	-
51 Bad debts	14008	*36	*31	*218	*5	*2969	*7277	-	*3078	*345	49	-	-
52 Rent paid on business property	28984	*26	-	*3385	*1158	*9683	7703	*4010	*1713	*778	527	**	-
53 Taxes paid	28823	*148	*2693	6377	2256	*3044	6912	*4708	1896	*319	469	**	-
54 Interest paid	74813	*416	*1959	*6166	*5649	*7026	15605	*4446	*20810	*3071	9667	**	-
55 Contributions or gifts	*188	*75	-	-	-	-	*31	*36	*5	-	40	-	-
56 Amortization	3512	*23	*182	*100	*113	*2535	*286	*42	*147	47	36	-	-
57 Depreciation	20429	*81	*4876	*3319	*725	*813	6099	*1463	*1335	*945	774	**	-
58 Depletion	*7	-	-	-	*7	-	-	-	-	-	-	-	-
59 Advertising	6119	*-0	*192	*289	*103	*343	*473	*463	*2528	*30	1698	-	-
60 Pension, prof sh, stock, annuity	*18322	-	-	*15989	*671	-	*1502	-	*3	*68	89	-	-
61 Employee benefit programs	6413	-	-	-	*1378	*403	*3903	*3	*313	*251	163	-	-
62 Net loss, noncapital assets	*23409	-	-	-	-	*1135	*13272	-	*2	*8815	185	-	-
63 Other deductions	520872	*30589	32700	56231	40310	95798	146843	*39967	53873	17814	6745	**	-
64 Total receipts less total deducts	-22429	-35408	995	-3781	32534	-25448	-17973	976	-13123	34056	4743	**	-
65 Const taxable inc frm rel frn corps	*148	-	-	-	-	-	*148	-	-	-	-	-	-
66 Net income (less deficit), total	-28760	-35408	962	-4935	32450	-25448	-22283	870	-13293	33714	4610	**	-
67 Net income, total	202623	*7264	*20280	*16220	*39427	*5118	39419	*6357	*14319	*44499	9721	-	-
68 Deficit, total	231384	*42672	*19318	21155	*6977	*30566	61702	*5487	*27612	*10785	5111	**	-
69 Net income (less def), Form 1120-A	*-14788	-	*-283	*-11246	*-3258	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2278	*2278	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	44812	*-41038	*15568	*7894	*34187	*-11542	217	*425	*-2364	*37819	3647	**	-
72 Statutory special deductions, total	15096	*1752	-	-	*2137	*3905	*1224	-	*2409	*1115	2555	-	-
73 Net operating loss deduction	*7233	*1752	-	-	-	-	*268	-	*2097	*608	2508	-	-
74 Dividends received deduction	7863	-	-	-	*2137	*3905	*956	-	*312	*507	47	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	27457	*5512	*344	*1428	*1435	*419	*10844	*446	*1694	*2003	3331	-	-
77 Income tax before credits, total	8517	*1686	*55	*214	*215	*177	*3271	*69	*967	*681	1180	-	-
78 Regular tax	7901	*1686	*52	*214	*215	*63	*3212	*69	*576	*681	1132	-	-
79 Personal holding company tax	*4	-	*4	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*234	-	-	-	-	*114	*59	-	*13	-	47	-	-
82 Environmental tax	1	-	-	-	-	-	-	-	-	-	1	-	-
83 Foreign tax credit	*156	-	-	-	-	-	*148	-	-	-	8	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	107	-	-	-	-	-	-	-	-	-	107	-	-
88 Prior year minumum tax credit	*222	-	-	-	-	-	*180	-	*42	-	-	-	-
89 Income tax after credits, total	8033	*1686	*55	*214	*215	*177	*2943	*69	*926	*681	1066	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	41191	4753	13574	7061	5339	3905	4543	814	598	236	147	104	117
2 Total assets	248938643	-	548096	1169806	1847294	2671616	9645509	5658921	9181373	8342031	10414443	16019670	183439884
3 Cash	7180597	-	134635	185855	250466	333195	762590	425093	571070	217580	726938	890653	2682522
4 Notes and accounts receivable	51366847	-	33360	130077	50432	137280	827379	384289	523794	692022	965270	1406884	46216060
5 Less: Allowance for bad debts	359341	-	*3	-	-	-	*13454	*817	*4128	*533	3647	20286	316474
6 Inventories	536917	-	-	*1674	*584	*27081	35662	*25237	44076	36613	51240	207053	107698
7 Investments in govt. obligations, Total	5226097	-	*137	*2064	*39559	*33206	256959	*63827	280123	156106	145948	334793	3913376
8 Tax-exempt securities	1790573	-	*16	*414	*54873	*49882	129809	158137	489016	222187	105175	142259	438806
9 Other current assets	29117202	-	19980	92067	243591	96673	1013541	544079	466867	539252	708991	1498612	23893549
10 Loans to stockholders	7693304	-	34851	*55755	84263	43962	246219	87913	96804	346355	409892	202050	6085241
11 Mortgage and real estate loans	3868599	-	*19001	*78708	*95015	178222	486093	234200	320044	236161	357288	693693	1170173
12 Other investments	90910950	-	256007	461206	1234699	1387353	4700752	3234305	5072585	4822577	5512198	8545096	55684172
13 Depreciable assets	12865336	-	104797	95537	118747	196537	912103	271732	741677	286744	440013	956825	8740624
14 Less: Accumulated depreciation	5289835	-	64891	39873	55838	46246	403683	105227	170499	70922	123741	249703	3959212
15 Depletable assets	459401	-	*298	*11644	*786	*44372	*44488	*95307	*24763	*4604	8348	18749	206043
16 Less: Accumulated depletion	132557	-	*94	*499	*783	*18233	*4018	*61783	*8970	*4580	250	3089	30259
17 Land	2053568	-	*4455	*56904	150925	95689	387063	140722	170944	159558	165387	135944	585978
18 Intangible assets (Amortizable)	2893627	-	7214	*2725	37414	10266	38085	40538	55808	446761	220530	366313	1667972
19 Less: Accumulated amortization	632435	-	2408	*1704	19666	6909	14398	2098	7582	98882	94958	52547	331283
20 Other assets	39389793	-	740	37254	-437773	109287	240319	123466	514981	350428	819821	946372	36684897
21 Total liabilities	248938643	-	548096	1169806	1847294	2671616	9645509	5658921	9181373	8342031	10414443	16019670	183439884
22 Accounts payable	6381406	-	29925	1213595	60432	43354	198051	141867	140176	85821	245511	633725	3588949
23 Mort, notes, and bonds under 1 yr	69970286	-	*9417	*18723	*24164	125675	915208	293536	752926	391737	728687	1868157	64842056
24 Other current liabilities	25709437	-	26871	83294	70344	71761	489072	365944	458210	679691	707350	1019449	21737451
25 Loans from stockholders	7677596	-	212563	223409	151957	412437	1183169	416893	527327	442283	738405	858818	2510336
26 Mort, notes, bonds, 1 yr or more	49574390	-	*59963	*85208	167421	284705	1752667	1138112	1347364	2418767	2216487	3231708	36871985
27 Other liabilities	21698648	-	2739277	494772	65382	107315	679030	297760	633337	358181	747149	1467863	14108583
28 Net worth	67926880	-	-2529921	-949196	1307594	1626369	4428313	3004808	5322033	3965550	5030854	6939950	39780525
29 Capital stock	19326225	-	135624	397802	1172180	712352	2662459	743063	1129351	1121898	1281440	898061	9071994
30 Paid-in or capital surplus	48622282	-	844683	1459974	751868	514844	3149988	2236351	3481296	3675888	4725654	5876870	21904866
31 Retained earnings, appropriated	552946	-	*143	-	*33884	*25553	*17519	*25007	*28457	-	33384	-	388999
32 Retained earnings, unappropriate	-305022	-	-3309002	-2766143	-321632	409361	-784029	79554	502773	-1014761	-1243391	-11656	8153903
33 Retained earnings (S Corp)	1474037	-	-151579	15096	-148268	52439	-149514	318666	306154	285212	294981	223010	427841
34 Less: Cost of treasury stock	1743588	-	*49791	*55925	180438	88181	468109	397833	125999	102687	61214	46335	167078
35 Total receipts	25919068	440004	473056	307476	207153	345474	3685575	571510	1585333	1111952	1288375	2299193	13603967
36 Business receipts	10161884	44441	334571	*17901	49689	183853	2703431	94961	802444	489145	647601	1141453	3652393
37 Interest	8186766	97240	17747	30791	44115	44016	159769	126682	183950	157931	262307	491176	6571042
38 Interest on govt. obligations, State and local	220388	*1154	*103	*1992	7437	3852	17083	16271	32331	19330	11510	11660	97664
39 Rents	1609349	1082	*8542	*939	4616	5085	58020	25533	29854	18892	22388	36687	1397711
40 Royalties	495795	14681	*72737	*135715	*1298	*784	*11553	*9940	4473	*5734	3139	45662	190078
41 Net S-T cap gain less net LT loss	226571	*2803	*738	*1609	6758	*4763	30181	8339	27519	22309	20035	22164	79353
42 Net L-T cap gain less net ST loss	1706432	58855	*11752	*8512	26769	13922	175505	146779	179988	132600	95269	173456	683026
43 Net gain, noncapital assets	155517	*11484	*6660	*3483	*1311	*2459	37368	*6600	8704	3044	15154	2392	56858
44 Dividends, domestic corporations	699748	49183	*889	17790	31172	22782	84931	68339	93383	51727	75332	37105	167116
45 Dividends, foreign corporations	194938	4042	-	*452	*60	*28	17850	*1431	27569	6096	6301	32983	98126
46 Other receipts	2261682	155040	19317	88292	33928	63931	389884	66634	195117	205144	129337	304455	610602
47 Total deductions	24199522	683423	636501	170754	152013	366204	3560899	515727	1367119	1182949	1283345	2055811	12224778
48 Cost of sales and operations	4501854	*1192	*219	*117	-	*83687	2203402	*45941	361016	56558	359144	357692	1032886
49 Compensation of officers	1131449	8493	134419	*3814	11143	38995	191574	54455	64257	188970	43980	47584	343765
50 Repairs	100346	552	*3518	*299	*973	1125	17628	3049	7698	3517	4673	10309	47004
51 Bad debts	821648	40922	*600	*9808	*465	*3228	47250	31599	19512	147571	17134	18280	485279
52 Rent paid on business property	299584	2994	*17402	*1684	*476	10082	28322	11558	53741	13203	14757	25573	119792
53 Taxes paid	524900	30744	15866	10354	6838	13359	57750	19401	41890	29687	33467	48315	217229
54 Interest paid	6349476	97452	10137	35141	20560	25401	260936	153078	169124	201886	297366	498706	4579690
55 Contributions or gifts	27096	2176	*4	*-0	*1	605	2397	433	5318	3171	5278	2743	4970
56 Amortization	200314	21216	1091	*205	*3093	808	7540	1066	9600	26928	14260	28704	85803
57 Depreciation	1610353	3717	13573	*2181	8125	6828	30711	15713	45390	20801	28204	48912	1386198
58 Depletion	156229	*156	*10430	*365	*294	*107	*1648	*1837	*10787	*594	4702	110816	14493
59 Advertising	159371	*169	*2481	*50	*4	*816	6421	530	2254	901	2865	4114	138765
60 Pension, prof sh, stock, annuity	113175	*3325	*18693	-	*77	*3693	8397	*7211	7633	2313	7320	6172	48340
61 Employee benefit programs	230670	3058	*5682	*2789	*1030	*1585	17786	10008	8685	8354	16697	47328	107669
62 Net loss, noncapital assets	351715	118221	*43763	*157	*381	*62	23919	*6981	36497	6161	10254	54298	51022
63 Other deductions	7621341	349037	358623	103789	98552	175823	655217	152868	523716	472334	423245	746264	3561873
64 Total receipts less total deducts	1719546	-243418	-163445	136722	55140	-20730	124676	55783	218215	-70997	5030	243382	1379189
65 Const taxable inc frm rel frn corps	1079189	*44	-	-	-	-	*12621	*283	*16098	*2756	13350	102015	932023
66 Net income (less deficit), total	2578348	-244528	-163548	134730	47703	-24581	120214	39795	201981	-87571	6869	333737	2213549
67 Net income, total	5921124	268325	64624	197562	121572	85185	515260	266379	440770	315965	310330	650286	2684864
68 Deficit, total	3342775	512854	228173	62832	73869	109767	395046	226584	238789	403536	303461	316550	471316
69 Net income (less def), Form 1120-A	-4912	*63	*-5406	*95	*337	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-88773	-88773	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	133799	-39366	-6038	-1052	33740	-18237	104030	-28027	30611	36408	-49199	34579	36349
72 Statutory special deductions, total	1020698	123161	9237	19018	33464	32624	127533	105529	118093	69971	96930	76841	208296
73 Net operating loss deduction	524797	91191	*8610	*6363	9092	17814	68429	57536	51319	33898	43543	50125	86877
74 Dividends received deduction	495901	31970	*627	12655	24372	14811	59104	47992	66773	36073	53387	26717	121420
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4360819	126792	17053	155942	40637	33268	211516	154322	244038	177018	198204	539048	2462982
77 Income tax before credits, total	1527987	44283	2704	52063	7448	6522	68030	55835	89819	63451	74973	185198	877660
78 Regular tax	1476327	39775	2704	51576	7429	6090	62854	51837	83343	60716	66801	182834	860368
79 Personal holding company tax	3250	-	-	*103	*10	*155	1650	*715	*265	-	346	6	1
80 Recapture of investment credit	25	-	-	-	-	-	-	-	-	-	-	25	-
81 Alternative minumum tax	42454	4151	-	*212	*9	*7	3472	3217	5917	2555	7581	1443	13890
82 Environmental tax	5112	150	-	*172	-	*4	*55	*59	187	181	245	660	3400
83 Foreign tax credit	402851	*226	*84	*28	*5	*3	7171	*89	13394	323	6811	38450	336267
84 U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*387	1	-	-	-	-	*102	*4	-	*5	239	24	13
87 General business credit	2512	*71	-	-	*33	*209	*977	-	*634	*462	3	83	40
88 Prior year minumum tax credit	21318	*165	-	-	-	-	*1460	*786	951	*2722	992	3302	10939
89 Income tax after credits, total	1100919	43820	2621	52035	7410	6310	58321	54956	74840	59939	66929	143339	530401

1993 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1157724	76839	772197	155304	69915	38929	35693	4245	2602	891	495	331	283
2 Total assets	744758261	-	20288934	24296069	24430584	27359898	73689846	29581274	39970495	32276207	35355183	52243053	385266718
3 Cash	58293812	-	5417979	5231787	4293093	4147072	8243103	3556969	4393880	3401147	3183083	4400011	12025688
4 Notes and accounts receivable	125214856	-	2051317	3238046	4226575	5199027	16083430	6664125	9181885	6496396	6937811	10412308	54723936
5 Less: Allowance for bad debts	6067175	-	21999	45264	65748	84447	343931	271231	400578	353513	363321	611736	3505409
6 Inventories	25066204	-	982409	1328557	1421127	1526490	3109207	1134426	1713671	1415368	856662	1626186	9952101
7 Investments in govt. obligations, Total	4336080	-	17717	*25307	52331	102898	245151	149061	285500	423519	244617	300495	2489483
8 Tax-exempt securities	2536967	-	22677	*56368	*38339	*44101	145621	74674	136318	104292	249051	357550	1307978
9 Other current assets	47357515	-	1122175	1191550	1187215	1512930	3677111	1651497	2683566	2503009	2689936	4373942	24764584
10 Loans to stockholders	9903511	-	1721593	1714061	990017	680744	1526201	431231	295455	293571	392667	86098	1771872
11 Mortgage and real estate loans	4333179	-	129240	224631	308495	249656	476377	189816	168477	33085	172872	33807	2346723
12 Other investments	152470327	-	495707	1406777	1345138	1877317	5371441	2671065	3655626	4011098	4542917	7000513	120092728
13 Depreciable assets	365253338	-	25066628	21294703	20409035	20059280	50603917	19465544	22525707	15566594	16710346	25889964	127661619
14 Less: Accumulated depreciation	167993094	-	17991587	13446133	12309065	11219885	24357399	9177734	10043584	6394845	6693251	11079084	45280527
15 Depletable assets	397883	-	35593	*46424	*44232	*8811	*27339	*39909	*17139	*63683	52468	37391	24894
16 Less: Accumulated depletion	151427	-	23167	*18423	*12101	*2746	*15065	*21873	*6545	*4274	17692	16247	13293
17 Land	22963389	-	287744	600442	1123081	1595743	4194034	1322076	1509063	1256512	1331957	1661777	8080959
18 Intangible assets (Amortizable)	61596281	-	1144831	1163036	1103489	1261476	2607783	2816073	2808702	2797390	4737548	5104732	36051223
19 Less: Accumulated amortization	18239742	-	716696	598871	564929	607457	863594	1995970	1020158	1087890	2049098	1316314	7418766
20 Other assets	57486357	-	546773	883071	840259	1008888	2959121	881617	2066371	1751065	2376610	3981659	40190924
21 Total liabilities	744758261	-	20288934	24296069	24430584	27359898	73689846	29581274	39970495	32276207	35355183	52243053	385266718
22 Accounts payable	63128664	-	2452018	2141510	2285082	2923633	8848788	3530588	4078925	3600248	3150126	3946952	26170795
23 Mort, notes, and bonds under 1 yr	55086468	-	2234631	1903955	2436060	2347784	7460027	3374977	4709160	3111247	3473235	4318783	19716610
24 Other current liabilities	88270664	-	3079300	2671062	2660923	3042373	8683620	3620668	5446219	5113708	4805591	5624517	43522683
25 Loans from stockholders	41385644	-	9700496	5033043	3844181	3033675	6361386	1741002	1813380	989834	966355	989300	6912992
26 Mort, notes, bonds, 1 yr or more	200427097	-	4452480	4865796	5587056	6799942	21478438	8229807	9912161	7697453	10391439	18502042	102510483
27 Other liabilities	60349883	-	753254	860078	715822	1315147	3641755	1703033	2993958	2428978	2538269	5736700	37662889
28 Net worth	236109841	-	-2383244	6820624	6901460	7897344	17215833	7381200	11016692	9334740	10030167	13124758	148770266
29 Capital stock	50037646	-	4925018	2405245	2399842	2400409	4878738	1930010	3719185	2589350	2620369	3026768	19142712
30 Paid-in or capital surplus	179634881	-	4478593	2795058	3019659	2855036	11164084	6147479	11626316	9530131	10340448	12577885	105100190
31 Retained earnings, appropriated	698003	-	*29521	*23127	*78836	*55540	120693	*185005	*23445	79436	3673	2167	96558
32 Retained earnings, unappropriate	18790620	-	-3420095	3015424	2199336	1979747	56208	-1960844	-5717865	-3178913	-3049470	-2635132	31502223
33 Retained earnings (S Corp)	1959064	-	-7439931	-157220	-55686	1149522	2482593	1512490	1787739	784626	585959	825499	483473
34 Less: Cost of treasury stock	15010371	-	956350	1261010	740529	542911	1486483	432942	422127	469890	470812	672429	7554890
35 Total receipts	941642864	14887083	136759697	79044828	64973736	57005032	133557085	40666561	54201401	39095028	34803615	45399016	241249780
36 Business receipts	892537156	13080246	134285804	77348611	63588805	55643442	129385704	38713493	51874302	37064573	32452285	41821597	217278296
37 Interest	9097736	200650	91028	112188	106352	117142	292614	133112	263066	289505	294262	750143	6447673
38 Interest on govt. obligations, State and local	674710	6474	*2426	7672	6733	8021	27601	10476	33131	19548	23845	43406	485378
39 Rents	2500609	32053	37695	24257	40703	85520	142162	33962	65924	67842	73796	221747	1674949
40 Royalties	4831593	*15434	77438	*81710	*44230	*17099	44069	44434	106880	71292	350910	108372	3869725
41 Net S-T cap gain less net LT loss	233760	*501	51377	*7510	11444	*3544	15577	12219	8911	5506	25184	14771	77217
42 Net L-T cap gain less net ST loss	2225948	111825	85654	81051	122084	62092	265048	81548	148713	136082	145982	190569	795301
43 Net gain, noncapital assets	3547431	275242	97369	98428	84470	91620	335150	150290	225655	80472	187659	269020	1652056
44 Dividends, domestic corporations	314150	*3291	3450	16276	17600	13541	42678	3143	6573	25700	32584	24427	124888
45 Dividends, foreign corporations	1269748	*2579	-	-	*129	-	*372	*2260	5558	5990	24246	30826	1197790
46 Other receipts	24410022	1158789	2027456	1267125	951188	963013	3006111	1481624	1462688	1328519	1192862	1924138	7646508
47 Total deductions	916453470	15294181	132985843	77064818	63679464	55549594	130831505	40201760	53517983	38885162	34061158	44176726	230205276
48 Cost of sales and operations	319675277	3768699	31977740	23932076	20712245	21688864	53087408	15409083	21377020	15594703	11552682	15019429	85555326
49 Compensation of officers	59917071	526969	21347645	10718287	6246819	5078459	7869712	1877259	1704494	774199	762309	661404	2349514
50 Repairs	8784312	185739	1088594	723539	681183	620949	1370498	391065	401149	322139	284835	392846	2321777
51 Bad debts	6492040	943789	195381	141598	166711	152839	646019	303082	329593	434511	249629	461600	2467287
52 Rent paid on business property	33391609	519625	7435606	3297059	2452008	2073928	4025863	1090808	1510031	1212654	1216284	1824316	6733428
53 Taxes paid	34186491	629731	5352277	2967964	2737804	2346878	5090110	1606986	2051499	1268395	1236055	1545262	7353530
54 Interest paid	22857022	557444	822931	672199	755482	816923	2265408	925345	1240902	864152	942783	1630225	11363229
55 Contributions or gifts	331568	14716	22202	15888	15441	16861	28984	6492	11166	10247	17402	17116	155052
56 Amortization	6178213	122517	219563	168228	130893	178665	390369	521905	445096	336723	475042	676025	2513187
57 Depreciation	36850272	556198	2373911	1908862	1657312	1689938	4203084	1601612	2095009	1419682	1643341	2501742	15199580
58 Depletion	31480	10	*4121	*107	*884	*501	*4204	*11825	*664	333	1027	853	6950
59 Advertising	13011754	191375	1867762	866994	773236	830988	1669325	480417	826538	528551	691404	488287	3796876
60 Pension, prof sh, stock, annuity	6128183	84804	1312525	644491	491875	437877	645311	236578	278616	162744	158451	242092	1432819
61 Employee benefit programs	15312716	314487	1268591	807090	821137	738558	2118908	884917	1224826	948465	715551	1060061	4410126
62 Net loss, noncapital assets	1371698	208834	58958	37255	93316	44322	112189	45357	100164	87683	99248	91955	392418
63 Other deductions	351933765	6669245	57638036	30163180	25943119	18833044	47304113	14809029	19921216	14919980	14015115	17563513	84154175
64 Total receipts less total deducts	25189394	-407098	3773854	1980010	1294273	1455438	2725581	464801	683418	209867	742458	1222289	11044504
65 Const taxable inc frm rel frn corps	846783	2433	-	*13117	-	*254	*5	*74	5924	*9623	10698	31049	773605
66 Net income (less deficit), total	25361467	-411140	3771428	1985455	1287540	1447671	2697985	454399	656211	199942	729310	1209933	11332732
67 Net income, total	47845396	1102119	7722827	3933954	2816286	2841318	5892602	1911890	2475660	1590845	1878884	2278796	13400216
68 Deficit, total	22483930	1513259	3951399	1948498	1528746	1393647	3194616	1457491	1819449	1390902	1149574	1068863	2067484
69 Net income (less def), Form 1120-A	-30555	-3322	-48182	9771	11178	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-230959	-230959	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	12582738	-36341	3977661	1849557	1016870	1298201	2223640	701192	728709	236286	312880	143266	130819
72 Statutory special deductions, total	5201888	228487	646261	316173	219704	217125	617819	165727	333141	210596	252613	252890	1741353
73 Net operating loss deduction	4629550	223991	644202	304315	207673	207107	585327	161502	328219	187110	222867	222977	1334263
74 Dividends received deduction	568686	*4495	2059	11858	12032	10019	32493	4225	4922	23486	29746	26529	406822
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	22328833	338412	845457	727795	796158	704077	1722197	629426	1098930	915112	1177838	1840436	11532995
77 Income tax before credits, total	7401280	114912	148896	127615	171648	170782	544070	216355	387540	328200	420169	663281	4107812
78 Regular tax	7210494	109126	145815	126628	170007	167728	527939	211179	373432	311867	403998	635625	4027148
79 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	14	-	-	-	-	-	-	-	-	-	-	12	1
81 Alternative minumum tax	165891	5204	*3066	*957	*1641	3044	16036	5060	13313	15470	14317	25087	62696
82 Environmental tax	23074	406	*11	*8	-	-	95	116	568	776	1360	2451	17282
83 Foreign tax credit	706223	*4175	-	*2896	*360	*194	6334	5038	18198	6825	22617	34950	604636
84 U.S. Possessions tax credit	11699	-	-	74	284	646	*699	902	3114	5980	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*483	-	*51	-	-	-	-	-	-	-	424	-	8
87 General business credit	233613	*1292	2992	3788	1682	3828	20411	5779	9554	4458	6597	11195	162038
88 Prior year minumum tax credit	165177	*614	-	*118	*1940	*550	4710	4595	10803	4883	10670	8630	117664
89 Income tax after credits, total	6284086	108832	145853	120739	167383	165565	511916	200041	345871	306055	379861	608506	3223466

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Hotel and other lodging places

MAJOR GROUP 52
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	27333	2448	8068	4920	3815	3130	4011	452	264	96	57	37	35
2 Total assets	69318649	-	309158	764022	1401144	2263308	8355056	2991479	3801588	3255917	4140201	5967619	36069158
3 Cash	3174036	-	91254	129130	181583	100468	408197	123421	188307	148228	181484	281943	1340022
4 Notes and accounts receivable	4019096	-	*11142	59032	52508	88449	259252	126459	189019	115149	115911	191933	2810241
5 Less: Allowance for bad debts	241748	-	-	-	-	31	643	*853	21720	2943	4448	25188	185923
6 Inventories	676060	-	*10733	*4743	12817	29745	59883	34207	58278	51582	64699	34452	314922
7 Investments in govt. obligations, Total	*37474	-	-	*173	-	*6648	*10633	-	*515	-	16111	-	3394
8 Tax-exempt securities	*27438	-	-	-	-	-	*11914	*3041	*1275	1137	10072	-	-
9 Other current assets	3092373	-	*2886	13174	58172	17282	138974	47573	106112	115475	92742	143245	2356739
10 Loans to stockholders	1480184	-	*9477	*10753	39782	67699	216294	94867	38555	15886	44829	9829	932213
11 Mortgage and real estate loans	455746	-	*5112	*34985	*16456	*44298	193921	*53687	*4561	*26561	15918	8640	51608
12 Other investments	12238726	-	-	*14387	*68879	90054	372755	233613	241999	374008	741350	761168	9340514
13 Depreciable assets	47394936	-	484032	1095307	1958595	2563641	8231763	3032645	3554285	2880243	3247762	4014721	16331942
14 Less: Accumulated depreciation	16347823	-	346115	698436	1218176	1145005	3006867	1086840	1199537	953877	1148663	908521	4635787
15 Depletable assets	*8241	-	-	-	-	-	*3830	-	-	4410	-	-	-
16 Less: Accumulated depletion	*861	-	-	-	-	-	*516	-	-	345	-	-	-
17 Land	6494270	-	*26151	79171	172195	351470	1137569	297476	426531	342666	450690	642915	2567436
18 Intangible assets (Amortizable)	1967696	-	*2048	6662	30038	26302	144889	50712	151607	87000	88082	247252	1133105
19 Less: Accumulated amortization	558138	-	*887	2530	12437	8789	59058	18443	39369	19175	29282	66305	301862
20 Other assets	5400941	-	13326	*17471	40732	31076	232267	-86	101171	69912	252945	631535	4010593
21 Total liabilities	69318649	-	309158	764022	1401144	2263308	8355056	2991479	3801588	3255917	4140201	5967619	36069158
22 Accounts payable	2334734	-	21773	21010	26623	38029	225710	127030	134121	124704	113171	122740	1379823
23 Mort, notes, and bonds under 1 yr	5354732	-	*15986	23837	81101	101135	443912	263557	455068	432008	554386	422750	2560993
24 Other current liabilities	5085553	-	55887	23867	76932	101891	367570	107535	293175	449055	367122	330631	2911887
25 Loans from stockholders	5524148	-	274688	390370	348559	306258	1214578	391615	495447	285580	239626	311034	1266391
26 Mort, notes, bonds, 1 yr or more	29857029	-	*56864	214052	466076	1040878	4864504	1805534	1987298	1563191	1823620	3171338	12863674
27 Other liabilities	4549663	-	*5735	*21239	8868	4459	189992	203666	115438	224978	254301	308336	3212652
28 Net worth	16612790	-	-121775	69647	392984	670657	1048789	92541	321041	176401	787975	1300790	11873739
29 Capital stock	7147567	-	81352	98973	189909	296119	601160	257243	299820	396761	662834	610655	3652740
30 Paid-in or capital surplus	15770180	-	51332	*141077	334193	308016	1136563	356206	939927	455967	1064307	1952663	9029929
31 Retained earnings, appropriated	*14334	-	-	-	*14334	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-4199290	-	-132696	-19174	76913	63643	-210549	-178743	-666106	-571243	-816317	-1184354	-560663
33 Retained earnings (S Corp)	-1394720	-	*-117034	-101014	-155866	51358	-359245	-332759	-213182	-80177	-67491	-32002	12692
34 Less: Cost of treasury stock	725282	-	*4729	*50215	*66499	*48479	119140	*9407	39418	*24907	55357	46171	260959
35 Total receipts	44765018	1218537	1212017	880621	1513489	1824141	5242906	2098202	2249854	1788771	1900177	1864696	22971607
36 Business receipts	40829013	860340	1197146	860948	1460478	1794774	5038054	1999733	2122031	1688318	1762907	1617209	20427076
37 Interest	830047	9379	*2343	*2704	8441	4044	16809	7838	16155	25996	29717	105873	600747
38 Interest on govt. obligations, State and local	11405	-0	-	-	*849	-	*5546	*385	*1938	*837	332	188	1328
39 Rents	210936	*1721	*1064	*2808	*3340	*6979	5606	*3466	7255	10880	17670	18421	131725
40 Royalties	295329	575	-	*5129	-	-	*5646	*378	-	-	392	3092	280117
41 Net S-T cap gain less net LT loss	*25935	-	-	-	-	-	*2423	*158	169	-	559	1	22625
42 Net L-T cap gain less net ST loss	348755	*12061	*289	*1968	*25471	-	50719	*11036	*33047	*10243	39885	13597	150439
43 Net gain, noncapital assets	136042	*25539	*5882	-	*7189	*51	17573	*2632	*13413	2514	6071	100	55077
44 Dividends, domestic corporations	34203	-	-	*30	*260	*13	*2528	*174	*2159	*928	6696	155	21262
45 Dividends, foreign corporations	*76942	-	-	-	-	-	-	-	*11	-	3417	-	73514
46 Other receipts	1966410	308921	5293	7035	7461	18279	98003	72401	53676	49053	32531	106059	1207698
47 Total deductions	44657721	1515682	1268850	863833	1495040	1775012	5138046	2051593	2284686	1885111	2010055	1953715	22416098
48 Cost of sales and operations	16298209	261103	131211	75355	145144	326331	1001182	469466	478490	391558	539727	419459	12059182
49 Compensation of officers	648272	*16834	35553	39960	122762	75382	132209	51130	24598	27300	20848	15938	85758
50 Repairs	822803	15389	41460	37152	58838	59345	169078	74408	66847	49212	39321	39876	171878
51 Bad debts	691382	349421	*213	*70	2604	2654	56545	3161	21802	10742	11049	5024	228097
52 Rent paid on business property	1466320	37170	200348	94359	83898	116629	206646	65673	39001	76477	60607	79558	405954
53 Taxes paid	2322464	75267	81643	72384	120765	126587	342924	122490	138213	96448	105376	137225	903143
54 Interest paid	2902316	108715	37165	21276	51685	100605	420191	149826	196998	175730	152957	218486	1268683
55 Contributions or gifts	30842	*29	*153	-	*161	*100	746	*477	*383	*304	384	518	27587
56 Amortization	197640	9360	*667	1927	2277	3760	19058	7738	8915	8272	12195	30359	93112
57 Depreciation	2386290	87176	55764	49047	84701	125645	391474	157030	177931	129695	155603	168412	803812
58 Depletion	*891	-	*251	-	-	-	*344	-	*80	-	216	-	-
59 Advertising	953546	31922	37941	18422	26346	27759	130631	44420	66176	50965	45462	48736	424765
60 Pension, prof sh, stock, annuity	88501	*3566	-	*2639	*4276	*54	*7468	1711	2689	5308	3617	3151	54022
61 Employee benefit programs	663053	19207	*7863	*2401	11561	20384	54727	24936	36258	41976	44890	43405	355443
62 Net loss, noncapital assets	231375	*106525	*4317	*422	*413	*452	*944	*392	12610	4009	5656	11476	84158
63 Other deductions	14953817	393999	634302	448418	779610	789325	2203878	878735	1013694	817114	812146	732091	5450505
64 Total receipts less total deducts	107296	-297145	-56833	16788	18449	49129	104859	46609	-34832	-96339	-109877	-89020	555509
65 Const taxable inc frm rel frn corps	22890	-	-	-	-	-	-	-	-	-	946	-	21945
66 Net income (less deficit), total	118782	-297146	-56833	16788	17600	49129	99313	46224	-36770	-97177	-109264	-89208	576126
67 Net income, total	2275766	*35727	24573	69644	101027	136975	327564	127130	97795	66152	60588	77920	1150672
68 Deficit, total	2156985	332873	81406	52856	83426	87846	228251	80906	134566	163329	169853	167128	574546
69 Net income (less def), Form 1120-A	6659	*-616	*6010	*17	*1247	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-31791	-31791	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-66144	-83531	-45429	32576	-4643	43734	63510	33540	-9240	-33663	-49217	-16925	3144
72 Statutory special deductions, total	268599	*11817	*6793	*1952	*18391	2760	25833	*13731	19532	*9295	22823	5559	130112
73 Net operating loss deduction	193208	*11817	*6793	*1932	*18209	2751	24009	*13609	17821	*8644	17998	5436	64189
74 Dividends received deduction	75391	-	-	*21	*182	*9	*1825	*121	*1711	*650	4826	124	65923
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1385884	*12	*9447	*4871	27703	29997	84767	*16828	35306	*38933	35021	72485	1030512
77 Income tax before credits, total	479436	*19	*1707	*731	6496	8175	27162	*5855	12533	14259	13379	25561	363561
78 Regular tax	468825	*2	*1707	*731	5085	8162	25778	*5535	11894	*13335	11983	25084	359531
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8279	2	-	-	*1411	*13	*1384	*321	623	*754	1352	385	2034
82 Environmental tax	1692	-	-	-	-	-	-	-	*16	*28	43	92	1513
83 Foreign tax credit	*35906	-	-	-	-	-	-	-	*4557	-	90	-	31259
84 U.S. Possessions tax credit	5848	-	-	-	-	-	-	-	2030	3818	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	22585	-	*6	-	*184	-	*155	*272	*335	*970	264	421	19978
88 Prior year minumum tax credit	31092	-	-	-	-	-	-	-	*77	*401	2621	1579	26413
89 Income tax after credits, total	384005	*19	*1700	*731	6313	8175	27006	*5583	5534	9070	10403	23560	285911

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Personal services

MAJOR GROUP 53
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	87709	4777	61281	11604	4906	2968	1991	*68	66	*15	13	12	6
2 Total assets	21776774	-	1776050	1786400	1720584	2065584	3522871	*499158	904456	*572359	949330	1918511	6061469
3 Cash	2010068	-	343521	233609	236874	277149	404081	*60950	74328	*56749	66761	79648	176398
4 Notes and accounts receivable	2939512	-	85516	201326	291975	351007	585931	*55763	176245	*60833	174152	132680	824085
5 Less: Allowance for bad debts	89875	-	*64	*3939	*485	*2621	11523	*3245	5570	*5469	5340	5130	46489
6 Inventories	1150696	-	88821	100292	81626	104320	141316	*15184	61105	*61785	59293	125416	311538
7 Investments in govt. obligations, Total	*25495	-	*771	-	*2485	-	*22239	-	-	-	-	-	-
8 Tax-exempt securities	*181134	-	*214	-	-	*22631	*18803	*1940	-	-	-	34700	102847
9 Other current assets	862518	-	60838	40406	72740	63020	116751	*13183	53234	*24582	80242	134579	202943
10 Loans to stockholders	376327	-	66702	108530	37432	36881	46207	*38875	*3909	-	-	26062	11729
11 Mortgage and real estate loans	88405	-	*12211	*11725	*13131	*11272	*40066	-	-	-	-	-	-
12 Other investments	2096037	-	*37134	95047	50262	159869	254986	*91558	72526	*67363	64709	368049	834535
13 Depreciable assets	16701907	-	2655360	2198121	1582312	1809505	2720528	*395767	724738	*297921	568662	1334916	2414077
14 Less: Accumulated depreciation	9633510	-	1816960	1392100	932909	1084453	1450829	*273353	407850	*151712	285215	696037	1142093
15 Depletable assets	*9203	-	*124	-	-	-	*9079	-	-	-	-	-	-
16 Less: Accumulated depletion	*6816	-	*100	-	-	-	*6716	-	-	-	-	-	-
17 Land	962462	-	34732	43673	64182	85829	227521	*47120	28318	*11277	28288	60546	330977
18 Intangible assets (Amortizable)	2580500	-	148355	95143	122311	130626	165600	*25895	112274	*125157	244653	274070	1136416
19 Less: Accumulated amortization	617164	-	57763	35646	40427	66531	60436	*7006	47453	*48203	79934	44789	128977
20 Other assets	2139874	-	116638	90211	139077	167079	299268	*36529	58653	*72077	33059	93802	1033483
21 Total liabilities	21776774	-	1776050	1786400	1720584	2065584	3522871	*499158	904456	*572359	949330	1918511	6061469
22 Accounts payable	1235802	-	113164	97112	84399	170582	292204	*25369	70460	*19375	69901	62966	230271
23 Mort, notes, and bonds under 1 yr	1187374	-	91567	174933	126677	130084	250530	*17551	*59360	*8614	192663	35223	100171
24 Other current liabilities	1831610	-	130824	98367	75173	144759	246632	*27365	80201	*33374	187803	213598	593512
25 Loans from stockholders	2106578	-	992886	369477	135210	115107	305659	*2715	*6907	-	-	9261	169355
26 Mort, notes, bonds, 1 yr or more	5499885	-	502045	550340	551058	524163	977258	*86326	205358	*86170	162337	448013	1406819
27 Other liabilities	1908459	-	17593	34806	91233	203999	321972	*26378	88059	*80772	154673	85157	803816
28 Net worth	8007065	-	-72029	461364	656834	776889	1128618	*313454	394111	*344053	181954	1064293	2757525
29 Capital stock	1701173	-	395156	166499	277326	111490	248806	*11672	26856	*128169	101857	23306	210038
30 Paid-in or capital surplus	2845675	-	147001	114993	152864	181825	478332	*348572	117400	*71375	251966	249633	731714
31 Retained earnings, appropriated	51341	-	-	-	*10152	*18324	*16552	-	*6314	-	-	-	-
32 Retained earnings, unappropriate	4081690	-	-33170	274979	284440	470523	341834	*-117348	97390	*83524	-11841	653819	2037540
33 Retained earnings (S Corp)	283812	-	-397759	-14556	20858	67986	175587	*72573	*151198	*62941	-26536	171520	-
34 Less: Cost of treasury stock	956627	-	183258	*80551	*88806	73259	132493	*2014	*5046	*1955	133493	33985	221768
35 Total receipts	37911107	273357	8804038	4243704	2910729	3672410	5702286	*550499	1305870	*586016	1739634	2426998	5695566
36 Business receipts	36621753	248244	8721702	4200536	2827029	3614700	5555576	*514444	1271337	*558647	1642609	2386469	5080459
37 Interest	460862	*7	2291	2223	8912	15098	23741	*3496	10000	*3194	9731	13287	368884
38 Interest on govt. obligations, State and local	22134	-	*52	-	*15	*1686	*3252	*191	*745	*1921	1213	848	12212
39 Rents	33750	-	*5986	*714	*3175	1694	6547	*357	*316	*633	2900	2117	9311
40 Royalties	185330	-	*406	-	*12044	-	-	*5974	*27	*13453	37606	680	115140
41 Net S-T cap gain less net LT loss	*3723	-	-	*2	*63	*292	*13	-	*3044	-	309	-	-
42 Net L-T cap gain less net ST loss	66998	-	*595	*4483	*24919	*3194	2259	*2695	*9333	*268	1578	1176	16497
43 Net gain, noncapital assets	47650	-	*4797	3646	*15330	7766	2495	*4054	950	*446	491	1227	6447
44 Dividends, domestic corporations	23711	-	-	*2397	*285	*329	2687	*103	*64	*1	421	8200	9223
45 Dividends, foreign corporations	21216	-	-	-	-	-	-	-	-	-	-	2260	18956
46 Other receipts	423979	*25106	68209	29703	18957	27650	105717	*19184	10054	*7454	42775	10734	58436
47 Total deductions	36563322	289101	8639353	4156539	2833274	3534505	5617771	*536256	1265165	*539929	1740986	2276421	5134022
48 Cost of sales and operations	12206109	38677	2513670	1427844	683070	1113244	2575267	*192381	387572	*191705	599312	632003	1851363
49 Compensation of officers	2470682	*11889	934702	449879	236845	317214	368432	*20133	40878	*8931	14514	25488	41776
50 Repairs	483052	11015	89534	64153	55684	61452	76645	*7143	17897	*7715	12810	26569	52434
51 Bad debts	166562	*2560	11252	18014	20099	22263	28269	*3723	4775	*9074	24984	9546	12003
52 Rent paid on business property	2211428	40729	718787	318452	162330	173600	183004	*20035	140902	*17778	100736	175775	159299
53 Taxes paid	1730813	10910	411888	187466	184063	161722	261372	*22828	55863	*18123	51411	119685	245483
54 Interest paid	901114	*1576	74459	65422	59143	62280	97817	*6992	22333	*13222	22882	49917	425071
55 Contributions or gifts	22758	*59	1847	1971	1551	3972	2713	*144	*328	*171	1199	2346	6456
56 Amortization	181577	*5935	14426	7102	11365	16994	23659	*1925	18319	*15234	10195	23237	33185
57 Depreciation	1319577	*7886	216295	188266	100867	136281	183937	*17056	65685	*22230	54697	115441	210936
58 Depletion	*224	-	*47	-	*-0	-	*177	-	-	-	-	-	-
59 Advertising	811811	9854	180456	88408	43362	83861	85567	*3869	18201	*18058	125016	36982	118178
60 Pension, prof sh, stock, annuity	181923	*820	*15690	22416	*6679	31657	35773	*385	8131	*1079	1242	21912	36139
61 Employee benefit programs	411619	*1681	36849	28250	34518	29883	101339	*17196	41731	*7593	45420	41146	26013
62 Net loss, noncapital assets	55428	*9656	*10442	*2059	*726	*784	*10500	*10	*743	*297	17775	966	1470
63 Other deductions	13408645	135853	3409009	1286836	1232973	1319298	1583299	*222435	441808	*208718	658792	995408	1914216
64 Total receipts less total deducts	1347786	-15743	164686	87165	77455	137905	84514	*14243	40705	*46087	-1352	150577	561544
65 Const taxable inc frm rel frn corps	12008	-	-	-	-	-	-	-	-	-	-	2015	9993
66 Net income (less deficit), total	1337659	-15743	164633	87165	77441	136219	81263	*14052	39960	*44166	-2564	151744	559324
67 Net income, total	2093312	*26983	406866	186370	143472	202636	217498	*20491	70478	*44427	60467	154299	559324
68 Deficit, total	755653	42726	242232	99205	66032	66417	136235	*6439	*30519	*262	63032	2555	-
69 Net income (less def), Form 1120-A	4139	*-5297	3861	*5277	*298	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*692	*692	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	423642	307	181547	57460	13938	67708	56147	*220	*20437	*6230	-14853	34502	-
72 Statutory special deductions, total	132573	-	19074	21297	17177	13472	7329	*5572	*7124	*2468	2303	6554	30203
73 Net operating loss deduction	114608	-	19074	*19619	16977	13242	*5307	*5500	*7079	*2468	2008	-	23335
74 Dividends received deduction	17965	-	-	*1678	*200	*231	2022	*72	*45	*-0	295	6554	6867
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1160327	*692	52963	46676	70964	87827	109915	*12476	*41842	*35848	58250	113753	529121
77 Income tax before credits, total	356032	*149	8188	7337	13792	18673	31085	*4071	14690	*12242	20669	39557	185578
78 Regular tax	353257	*149	8188	7337	13792	18566	30716	*4039	*14219	*12189	19871	39350	184840
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1787	-	-	-	-	*107	*370	*32	*467	*20	732	59	-
82 Environmental tax	979	-	-	-	-	-	-	-	*4	*33	66	148	729
83 Foreign tax credit	12881	-	-	-	-	-	-	-	-	*21	581	1482	10798
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3572	-	*27	*39	*85	*104	*348	-	*653	*21	265	891	1139
88 Prior year minumum tax credit	2240	-	-	-	-	*30	*294	-	*512	*214	251	939	-
89 Income tax after credits, total	337339	*149	8161	7299	13707	18539	30444	*4071	13524	*11986	19573	36245	173641

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	348824	23703	232001	43940	22123	12043	11859	1517	908	321	177	130	103
2 Total assets	237109640	-	5624332	6945220	7619277	8460077	24682614	10705673	14365863	11386405	12931350	20082675	114306155
3 Cash	21578212	-	1633601	1790115	1402939	1401893	3298098	1523158	1774156	1267751	1234012	1878200	4374290
4 Notes and accounts receivable	53284175	-	793496	1169501	1777172	2228547	7532685	3350961	4331707	3084731	3277284	4698724	21039367
5 Less: Allowance for bad debts	1480040	-	*8188	5473	22828	39737	102397	77230	120624	109243	101884	210114	682324
6 Inventories	6783698	-	157357	255406	354228	532871	1254496	436972	740699	656318	421207	802401	1171745
7 Investments in govt. obligations, Total	1239215	-	*1722	*16075	*38607	*30851	*50609	*39824	133310	191273	20262	241552	475129
8 Tax-exempt securities	751599	-	*16698	*5774	*3821	-	*46217	*36233	*43680	*53434	144835	51107	349800
9 Other current assets	18155287	-	521971	394222	492195	588249	1553971	632249	1120755	939204	1162288	2047465	8702718
10 Loans to stockholders	2946469	-	593148	635696	396965	173627	538705	149217	94040	113129	55956	17187	178800
11 Mortgage and real estate loans	1492971	-	*72166	53121	161788	*21815	194793	*78727	57488	*269	76556	15313	760936
12 Other investments	50167688	-	144463	434088	548002	728059	1876193	961776	1493027	1727479	2218354	2400184	37636064
13 Depreciable assets	96190271	-	6080355	5089520	5043931	5114661	14430390	4990529	6530361	4329904	4453236	10386855	29740531
14 Less: Accumulated depreciation	50655086	-	4420771	3353525	3134969	3134112	8018276	2470577	3334890	2117977	2016776	5732601	12920612
15 Depletable assets	149016	-	*3879	*29618	*15146	*201	*33	*478	*13641	*59273	3868	22880	-
16 Less: Accumulated depletion	28794	-	*3007	*5569	*6386	-	-	*398	*5730	*3929	1648	2127	-
17 Land	2398511	-	*9037	92554	188067	227296	485306	113767	187081	68347	103286	241798	681972
18 Intangible assets (Amortizable)	22658766	-	410704	271648	417816	315616	970891	615098	1227961	968685	1639729	2385161	13435456
19 Less: Accumulated amortization	7062302	-	292632	146851	250778	109010	296127	166050	583959	323215	537224	757239	3599217
20 Other assets	18539983	-	-89666	219301	193562	379249	867026	490939	663161	480971	778012	1595929	12961499
21 Total liabilities	237109640	-	5624332	6945220	7619277	8460077	24682614	10705673	14365863	11386405	12931350	20082675	114306155
22 Accounts payable	26399631	-	715291	770994	993535	1193557	4364442	1871695	1902485	1635997	1605618	2181113	9164904
23 Mort, notes, and bonds under 1 yr	19218474	-	709891	564158	999230	663546	3183698	1323106	1786377	1043222	1106076	1827413	6011758
24 Other current liabilities	35705139	-	1040106	1000040	1138903	1098692	3489792	1271113	2304509	1804086	1851602	2340579	18365717
25 Loans from stockholders	11828067	-	3210773	1147561	1080216	1040929	1493601	506920	447066	180074	159736	240947	2320246
26 Mort, notes, bonds, 1 yr or more	52503270	-	1225687	967659	1242509	1387335	4816115	1888747	2913741	2500496	3487836	8487594	23585552
27 Other liabilities	21479655	-	167442	261701	233092	557787	1093421	401439	1021133	647309	867091	3808118	12421122
28 Net worth	69975403	-	-1444857	2233108	1931791	2518231	6241544	3442653	3990553	3575221	3853391	1196911	42436857
29 Capital stock	14965880	-	2270917	554890	911526	799191	1485348	673953	1210959	854855	702663	1083967	4417609
30 Paid-in or capital surplus	52307095	-	1474165	812762	1014940	1021927	3211602	1769244	3603504	3678297	3362261	3902140	28456253
31 Retained earnings, appropriated	165340	-	-	*5471	*11649	*20102	*6198	*55784	*1468	*32227	3673	150	28617
32 Retained earnings, unappropriate	7484832	-	-2193016	1669549	379526	505971	572798	287164	-1988464	-1044512	-494148	-3706441	13496404
33 Retained earnings (S Corp)	2492258	-	-2717168	-37500	-40720	294620	1472971	787425	1332018	325527	443524	252981	378579
34 Less: Cost of treasury stock	7440002	-	279755	772064	345130	123581	507374	130917	168933	271173	164583	335886	4340605
35 Total receipts	330010271	3360591	38305336	26067455	24334082	22539739	58923253	17277244	23987676	13939990	14300882	17129159	69844863
36 Business receipts	314192719	2946251	37535903	25625406	23962545	21953221	57595983	16783016	23182248	13208912	13228266	15374516	62796453
37 Interest	2676922	46354	26568	41131	34119	39874	106886	64765	95147	105892	116668	315593	1683924
38 Interest on govt. obligations, State and local	430217	-	*452	*841	*1295	*1706	9183	6162	12640	7693	11914	16350	361980
39 Rents	509137	*1009	*1841	8975	8488	57661	30773	6228	15586	7977	17638	105766	247195
40 Royalties	1868221	*203	*1966	*48818	*29395	*13094	*13516	*7526	82733	5619	289358	62059	1313933
41 Net S-T cap gain less net LT loss	92833	*201	*16448	*659	*237	*2700	11271	*8875	*2640	*2684	9587	6265	31268
42 Net L-T cap gain less net ST loss	529526	*23199	*15069	32751	26436	8109	67618	10770	52874	57021	28750	68436	138494
43 Net gain, noncapital assets	1007511	65720	45555	52223	33229	37594	155003	21295	86871	27552	44987	193207	244275
44 Dividends, domestic corporations	117479	*170	*1304	6963	7360	3521	30273	693	1916	2010	23147	7583	32540
45 Dividends, foreign corporations	480643	*2192	-	-	-	-	*71	*2260	*3728	*2955	17944	18903	432591
46 Other receipts	8105063	275293	660230	249687	230979	422259	902675	365654	451294	511677	512624	960483	2562210
47 Total deductions	320150050	3507889	37320695	25535587	23843384	22065006	57638771	16852477	23339933	13936892	13749660	16857516	65502240
48 Cost of sales and operations	127590521	1271328	11324120	9883414	8379568	11108077	28964555	7790107	10159019	6547092	5782253	5328826	21052161
49 Compensation of officers	18588565	151487	4508126	3023041	2035962	1854550	3471400	829707	760323	412067	362053	318697	861152
50 Repairs	2058377	15707	230595	140648	157875	149874	332581	111035	129957	80142	87360	153438	469165
51 Bad debts	1505482	168873	60289	32076	68124	53425	209648	120062	106343	116363	54411	145712	370156
52 Rent paid on business property	10004135	110294	1491219	733447	721357	710378	1398269	403054	538037	378470	422691	925554	2171364
53 Taxes paid	11583375	108839	1322148	866138	1070999	884049	2031125	675647	917339	417120	397345	487833	2404792
54 Interest paid	6120904	109127	236052	138675	193390	184686	618149	265626	444346	257195	324304	694672	2654681
55 Contributions or gifts	108865	416	6790	4224	6935	7000	17488	2662	5825	2508	4105	6647	44266
56 Amortization	1728546	47036	54978	44876	27748	45203	162170	89987	173941	95371	135705	260211	591321
57 Depreciation	12285380	102597	649309	482646	504895	528745	1496536	523071	865888	538459	620629	1190833	4781771
58 Depletion	6986	-	*227	*107	*635	*501	*71	-	*583	310	31	243	4278
59 Advertising	4634285	31461	551873	243995	349471	359339	806956	208879	467510	178676	349066	145403	941657
60 Pension, prof sh, stock, annuity	1973366	6557	195496	215072	188132	137261	284544	119351	99689	76821	76460	85531	488452
61 Employee benefit programs	5278226	47410	390491	226085	334482	297191	801473	301777	589589	236226	286726	367092	1399684
62 Net loss, noncapital assets	518979	55154	16839	14822	16687	23070	41297	26158	42177	31562	25200	37857	188156
63 Other deductions	116164059	1281601	16282144	9486321	9787124	5721656	17002507	5385354	8039368	4568510	4821322	6708966	27079185
64 Total receipts less total deducts	9860220	-147298	984641	531868	490698	474732	1284482	424767	647743	3098	551222	271643	4342624
65 Const taxable inc frm rel frn corps	368828	2433	-	-	-	-	-	*74	*2555	*9425	9281	24084	320976
66 Net income (less deficit), total	9798831	-144865	984188	531026	489403	473027	1275299	418679	637658	4829	548589	279377	4301619
67 Net income, total	17027013	272353	2352302	1069046	1009999	944096	2367199	831100	1192143	575663	867030	805375	4740709
68 Deficit, total	7228182	417218	1368113	538019	520596	471069	1091900	412421	554485	570834	318441	525997	439089
69 Net income (less def), Form 1120-A	-30578	-3324	-29729	6400	-3925	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-26737	-26737	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	4666258	-32963	1166635	476996	329322	442091	978543	331975	492882	47075	210538	84767	138398
72 Statutory special deductions, total	1613074	77089	211174	109955	83211	60198	258240	80346	148138	47261	134503	111679	291279
73 Net operating loss deduction	1410763	74778	210262	105393	78109	57989	234812	77791	146427	43139	111538	99118	171406
74 Dividends received deduction	202311	*2311	*913	4562	5102	2209	23428	2555	1712	4122	22964	12561	119873
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8396073	47953	235918	235233	328364	265327	702770	300345	494437	371815	491876	610587	4311448
77 Income tax before credits, total	2813482	17452	40823	39604	73987	67625	222382	103405	174854	130621	177273	225217	1540240
78 Regular tax	2734125	14959	40489	39588	73881	66552	216146	100577	168138	126595	169285	210413	1507503
79 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	3	1
81 Alternative minumum tax	71189	2228	*333	*16	*106	*1062	6169	2771	6458	3733	7400	13992	26920
82 Environmental tax	7899	*18	-	-	-	-	*67	57	258	291	587	806	5815
83 Foreign tax credit	424573	*1371	-	-	*355	*118	*5968	*3260	*4415	5116	16287	19492	368193
84 U.S. Possessions tax credit	2235	-	-	74	-	-	-	-	-	2161	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	8	-	-	-	-	-	-	-	-	-	-	-	8
87 General business credit	147251	*670	*1676	*2084	*762	*2880	10770	3493	6953	2785	2473	6155	106550
88 Prior year minumum tax credit	68391	-	-	-	*1940	*370	1769	*1323	6962	2396	3991	4215	45424
89 Income tax after credits, total	2171024	15411	39147	37447	70930	64257	203875	95328	156524	118163	154522	195355	1020065

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Advertising

MINOR INDUSTRY 7310
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	30425	1542	20512	3915	1721	1026	1392	155	89	31	21	8	12
2 Total assets	27747837	-	549764	637637	578217	666079	2928628	1138248	1296713	1020033	1567811	1237286	16127421
3 Cash	2647827	-	187526	173015	116259	164629	647836	279793	199858	127615	142972	53696	554628
4 Notes and accounts receivable	7032752	-	83910	129210	193961	239487	1281959	543089	462260	420297	547384	289984	2841211
5 Less: Allowance for bad debts	117247	-	*235	*499	*183	*3454	10969	*8656	11938	29663	9787	5081	36781
6 Inventories	478604	-	*2465	*8107	*5208	*61583	136506	*29768	86487	*21983	54115	1330	71052
7 Investments in govt. obligations, Total	*13704	-	-	-	*5729	-	*7976	*-0	-	-	-	-	-
8 Tax-exempt securities	*6984	-	*1548	-	-	-	*5436	-	-	-	-	-	-
9 Other current assets	3149052	-	29893	16654	47585	22893	175753	60508	107240	61515	120449	54419	2452144
10 Loans to stockholders	295865	-	70144	59321	17357	*15098	40462	*13108	*9930	*60198	1990	3656	4601
11 Mortgage and real estate loans	*14293	-	*8143	-	*519	-	*4478	-	-	-	16	1137	-
12 Other investments	7652040	-	*24479	*33877	28982	*22733	191816	*12237	65142	81925	89786	17005	7084056
13 Depreciable assets	6309448	-	468020	389263	257177	267150	988427	377977	430958	280614	563707	599792	1686364
14 Less: Accumulated depreciation	3469862	-	343277	227391	126884	145673	630665	218331	204542	118896	289964	298816	865424
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	150060	-	*1299	*15818	*7158	*9595	12867	*9015	8620	*5280	16727	36679	27002
18 Intangible assets (Amortizable)	2551630	-	9501	*81786	*18129	*7495	66003	*45322	119521	120524	278248	519622	1285479
19 Less: Accumulated amortization	747591	-	5007	*49514	*13181	*968	22927	*5890	65152	*34588	122523	137587	290253
20 Other assets	1780277	-	11354	7990	20403	5512	33671	307	88329	23228	174692	101449	1313341
21 Total liabilities	27747837	-	549764	637637	578217	666079	2928628	1138248	1296713	1020033	1567811	1237286	16127421
22 Accounts payable	7658306	-	133618	99409	129390	254899	1294519	614348	339323	524320	540528	290953	3436999
23 Mort, notes, and bonds under 1 yr	1593439	-	71038	46159	26043	25936	321995	68067	19868	49538	66550	31854	866390
24 Other current liabilities	4419208	-	78053	82512	97744	77892	531907	121980	251948	194904	372071	81820	2528378
25 Loans from stockholders	637736	-	156727	*34312	*32878	*35590	130947	*4462	*24605	*2354	24049	42	191770
26 Mort, notes, bonds, 1 yr or more	4989532	-	166043	*102402	*73948	117520	212955	130357	231760	302077	549304	974558	2128607
27 Other liabilities	1668775	-	8016	*32566	*8583	*33439	72316	*30097	180156	*15211	63757	84661	1139972
28 Net worth	6780840	-	-63733	240276	209630	120804	363989	168937	249053	-68371	-48448	-226601	5835304
29 Capital stock	1917362	-	68527	48786	50296	40074	55503	37692	14780	22836	31812	81989	1465066
30 Paid-in or capital surplus	6710973	-	25076	132468	*33623	*8108	165930	16767	222068	189365	358487	58788	5500292
31 Retained earnings, appropriated	*36518	-	-	-	-	-	*623	*33712	-	-	-	-	2183
32 Retained earnings, unappropriate	-1133087	-	-53540	706161	117919	47368	88959	*-7818	-166906	*-289343	-409990	-367420	-798478
33 Retained earnings (S Corp)	378917	-	-55956	*-57504	*17835	*26105	122197	102546	194444	*12962	-3858	15860	4285
34 Less: Cost of treasury stock	1129842	-	*47841	*589635	*10043	*851	69224	*13963	15333	*4191	24899	15819	338044
35 Total receipts	40395776	395483	4469961	2465488	3244956	2264084	9901996	2112312	2498747	1819556	1771792	1093000	8358402
36 Business receipts	39280463	*237066	4366768	2438612	3233552	2254291	9816820	2068050	2465320	1794883	1739257	987488	7878358
37 Interest	235101	*1130	3082	7335	1493	3660	16990	*2673	3991	*6066	9801	1870	177010
38 Interest on govt. obligations, State and local	2379	-	*452	*224	-	-	*441	*32	*816	*175	1	-	237
39 Rents	51591	-	*242	*4729	-	*787	*916	*1123	*88	*302	1976	98	41330
40 Royalties	*29799	-	-	-	-	-	-	-	-	*104	-	-	29695
41 Net S-T cap gain less net LT loss	*1011	-	-	-	-	-	-	-	*390	*37	8	-	577
42 Net L-T cap gain less net ST loss	33287	-	*4060	*719	*596	-	*1506	*49	*1045	*3515	1120	372	20305
43 Net gain, noncapital assets	50418	*2671	-	*9626	*26	*44	30081	-	*2389	*44	321	5144	71
44 Dividends, domestic corporations	3806	-	*928	-	*1456	*7	*589	*140	*1	*110	6	-0	568
45 Dividends, foreign corporations	81493	-	-	-	-	-	-	-	-	-	10191	-	71301
46 Other receipts	626428	*154616	94428	4242	*7833	5295	34652	40245	24706	14320	9110	98028	138950
47 Total deductions	39701357	437018	4368195	2372961	3182685	2236507	9757160	2033746	2431181	1838849	1731455	1122251	8189349
48 Cost of sales and operations	20570086	*118072	2112352	1393943	1646295	1330008	5917499	1349121	1112734	1124402	637915	352829	3474915
49 Compensation of officers	2166000	*31187	330368	248750	151349	199374	569025	123651	112891	42384	78498	25193	253329
50 Repairs	150211	*692	13026	11472	11011	9745	30382	4729	7674	8091	4654	6747	41988
51 Bad debts	246226	*136109	*4393	*6240	*1373	*6310	27070	*1884	10966	18465	5723	6865	20829
52 Rent paid on business property	1241208	*10373	173003	55860	47579	45116	197580	37328	55418	46513	64815	70752	436871
53 Taxes paid	776934	*7280	86224	42958	59026	39830	148991	37668	46155	29031	37549	32429	209794
54 Interest paid	697104	*19022	16705	12272	5054	10002	37146	19268	21026	35516	52158	89054	379881
55 Contributions or gifts	19295	*251	*316	*846	126	1541	2878	*16	*431	*233	610	109	11937
56 Amortization	173499	*9337	1563	*17842	*270	*400	14726	*2281	25663	16152	17814	24914	42537
57 Depreciation	495450	*12884	42648	41327	18567	20305	81604	33773	35745	27612	36926	44331	99727
58 Depletion	*172	-	*172	-	-	-	-	-	-	-	-	-	-
59 Advertising	1492249	*8963	195650	85797	188341	122592	315693	8093	255778	15581	271693	9943	14124
60 Pension, prof sh, stock, annuity	255273	27	*18913	*13615	*5195	*23846	67534	*2831	10472	6380	6213	1356	98891
61 Employee benefit programs	361633	*1541	25798	9297	12513	21287	71157	20392	28253	16489	19041	20239	115624
62 Net loss, noncapital assets	27275	*188	*2066	*1077	*351	*2427	4842	*159	*1028	*3047	3415	643	8031
63 Other deductions	11028742	81093	1344997	431666	1035636	403722	2271032	392552	706947	448951	494430	436846	2980871
64 Total receipts less total deducts	694420	-41535	101765	92527	62271	27577	144836	78566	67566	-19293	40337	-29250	169053
65 Const taxable inc frm rel frn corps	94073	-	-	-	-	-	-	-	*10	-	6466	-	87597
66 Net income (less deficit), total	786113	-41535	101313	92303	62271	27577	144395	78534	66760	-19468	46801	-29250	256413
67 Net income, total	1342260	*24516	202219	127070	86482	61260	231803	78564	123051	*26002	64866	9102	307326
68 Deficit, total	556146	*66051	100906	*34768	*24212	33683	87408	*30	*56291	*45469	18065	38353	50912
69 Net income (less def), Form 1120-A	6281	-	*-4037	*8427	*1891	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	426738	*-65980	127803	*62040	*29654	*29303	82283	57792	67142	*5795	22644	3786	4475
72 Statutory special deductions, total	159208	*19314	14367	*10843	*9752	*4364	26984	*10646	*24367	*250	13884	5316	19121
73 Net operating loss deduction	156513	*19314	13717	*10843	*8733	*4359	26571	*10547	*24366	*172	13879	5316	18693
74 Dividends received deduction	2695	-	*649	-	*1019	*5	*413	*98	*1	*77	4	-0	428
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	556094	*5201	12251	39107	*26007	21724	87557	*10127	*27839	*14253	28272	-	283756
77 Income tax before credits, total	175817	*1309	1838	6999	*6121	5053	24428	*3815	9930	*4852	11093	271	100107
78 Regular tax	171842	*1309	1838	6999	*6121	5053	24242	*3178	*9400	*4846	9831	-	99024
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3548	-	-	-	-	-	*186	*637	*503	-	1230	267	725
82 Environmental tax	427	-	-	-	-	-	-	-	*28	*6	31	4	358
83 Foreign tax credit	71502	-	-	-	-	-	*899	-	-	*5	7645	-	62954
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*800	-	-	*36	-	-	*510	-	-	-	-	-	254
88 Prior year minumum tax credit	*2337	-	-	-	-	-	*476	-	-	*161	-	-	1700
89 Income tax after credits, total	101178	*1309	1838	6963	*6121	5053	22544	*3815	9930	*4686	3448	271	35200

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except advertising

MINOR INDUSTRY 7389
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	318399	22161	211489	40025	20402	11017	10467	1361	819	290	156	122	91
2 Total assets	209361803	-	5074568	6307584	7041060	7793998	21753986	9567425	13069150	10366372	11363539	18845389	98178734
3 Cash	18930385	-	1446074	1617100	1286680	1237264	2650262	1243365	1574298	1140136	1091041	1824503	3819662
4 Notes and accounts receivable	46251423	-	709586	1040291	1583211	1989060	6250727	2807871	3869447	2664433	2729900	4408740	18198157
5 Less: Allowance for bad debts	1362793	-	*7953	4973	22644	36283	91427	68574	108685	79580	92097	205032	645544
6 Inventories	6305094	-	154892	247299	349020	471288	1117990	407203	654212	634335	367091	801071	1100693
7 Investments in govt. obligations, Total	1225511	-	*1722	*16075	*32878	*30851	*42633	*39824	133310	191273	20262	241552	475129
8 Tax-exempt securities	744615	-	*15150	*5774	*3821	-	*40781	*36233	*43680	*53434	144835	51107	349800
9 Other current assets	15006234	-	492078	377568	444610	565356	1378219	571741	1013514	877689	1041839	1993046	6250574
10 Loans to stockholders	2650604	-	523005	576375	379608	158530	498243	136109	84109	52931	53966	13531	174198
11 Mortgage and real estate loans	1478678	-	*64023	53121	161269	*21815	190315	*78727	57488	*269	76539	14176	760936
12 Other investments	42515649	-	119983	400210	519019	705327	1684376	949539	1427885	1645555	2128568	2383178	30552008
13 Depreciable assets	89880823	-	5612335	4700257	4786753	4847512	13441964	4612552	6099403	4049290	3889529	9787063	28054167
14 Less: Accumulated depreciation	47185224	-	4077494	3126133	3008085	2988439	7387611	2252246	3130349	1999081	1726812	5433785	12055188
15 Depletable assets	149016	-	*3879	*29618	*15146	*201	*33	*478	*13641	*59273	3868	22880	-
16 Less: Accumulated depletion	28794	-	*3007	*5569	*6386	-	-	*398	*5730	*3929	1648	2127	-
17 Land	2248451	-	*7738	76736	180910	217701	472439	104752	178462	63067	86559	205119	654970
18 Intangible assets (Amortizable)	20107136	-	401203	189863	399687	308121	904888	569775	1108441	848161	1361481	1865539	12149978
19 Less: Accumulated amortization	6314710	-	287625	97337	237597	108042	273200	160159	518807	288627	414701	619652	3308964
20 Other assets	16759705	-	-101021	211310	173159	373737	833355	490632	574832	457743	603320	1494480	11648158
21 Total liabilities	209361803	-	5074568	6307584	7041060	7793998	21753986	9567425	13069150	10366372	11363539	18845389	98178734
22 Accounts payable	18741325	-	581673	671585	864145	938658	3069923	1257347	1563163	1111678	1065089	1890160	5727905
23 Mort, notes, and bonds under 1 yr	17625035	-	638852	517999	973187	637610	2861703	1255039	1766509	993684	1039525	1795559	5145368
24 Other current liabilities	31285931	-	962052	917528	1041158	1020801	2957885	1149133	2052561	1609182	1479532	2258760	15837339
25 Loans from stockholders	11190331	-	3054046	1113248	1047338	1005339	1362654	502458	422460	177720	135687	240905	2128475
26 Mort, notes, bonds, 1 yr or more	47513737	-	1059643	865256	1168561	1269815	4603159	1758389	2681980	2198419	2938532	7513037	21456945
27 Other liabilities	19810880	-	159425	229135	224509	524348	1021105	371342	840977	632098	803334	3723457	11281149
28 Net worth	63194563	-	-1381124	1992832	1722161	2397427	5877556	3273716	3741499	3643592	3901839	1423513	36601553
29 Capital stock	13048518	-	2202390	506104	861230	759117	1429845	636260	1196179	832019	670852	1001978	2952543
30 Paid-in or capital surplus	45596123	-	1449089	680294	981316	1013819	3045672	1752477	3381436	3488932	3003774	3843352	22955961
31 Retained earnings, appropriated	128822	-	-	*5471	*11649	*20102	*5575	*22072	*1468	*32227	3673	150	26434
32 Retained earnings, unappropriate	8617919	-	-2139476	963388	261607	458602	483839	294983	-1821557	-755169	-84158	-3339021	14294882
33 Retained earnings (S Corp)	2113341	-	-2661212	20004	-58555	268515	1350774	684879	1137574	312565	447382	237121	374293
34 Less: Cost of treasury stock	6310160	-	231914	182429	335087	122730	438150	116954	153601	266982	139685	320067	4002560
35 Total receipts	289614494	2965108	33835375	23601966	21089126	20275655	49021257	15164932	21488930	12120434	12529091	16036159	61486461
36 Business receipts	274912256	2709184	33169135	23186794	20728994	19698931	47779163	14714966	20716928	11414028	11489009	14387028	54918095
37 Interest	2441820	45224	23486	33796	32626	36214	89896	62092	91156	99826	106867	313723	1506914
38 Interest on govt. obligations, State and local	427838	-	-	*617	*1295	*1706	8742	6130	11824	7519	11912	16350	361743
39 Rents	457546	*1009	*1599	*4246	8488	56874	29857	5105	15498	7675	15662	105667	205865
40 Royalties	1838422	*203	*1966	*48818	*29395	*13094	*13516	*7526	82733	5515	289358	62059	1284238
41 Net S-T cap gain less net LT loss	91822	*201	*16448	*659	*237	*2700	11271	*8875	*2250	*2647	9579	6265	30691
42 Net L-T cap gain less net ST loss	496239	*23199	*11009	32032	25840	8109	66112	10722	51828	53506	27629	68064	118189
43 Net gain, noncapital assets	957094	63050	45555	42596	33203	37550	124922	21295	84482	27508	44666	188063	244205
44 Dividends, domestic corporations	113672	*170	*376	6963	5904	3514	29684	*552	1915	1899	23141	7583	31972
45 Dividends, foreign corporations	399150	*2192	-	-	-	-	*71	*2260	*3728	*2955	7753	18903	361289
46 Other receipts	7478635	120677	565802	245445	223145	416963	868023	325408	426588	497356	503513	862455	2423259
47 Total deductions	280448694	3070870	32952500	23162626	20660699	19828499	47881611	14818731	20908752	12098043	12018205	15735265	57312890
48 Cost of sales and operations	107020435	1153257	9211768	8489471	6733273	9778068	23047056	6440986	9046285	5422689	5144337	4975997	17577247
49 Compensation of officers	16422565	120300	4177758	2774291	1884613	1655176	2902375	706056	647432	369682	283555	293504	607823
50 Repairs	1908166	15016	217569	129176	146865	140129	302199	106306	122283	72050	82706	146691	427177
51 Bad debts	1259256	32765	55896	25836	66751	47115	182578	118177	95377	97897	48688	138847	349327
52 Rent paid on business property	8762927	99921	1318215	677588	673778	665263	1200689	365726	482619	331957	357877	854802	1734493
53 Taxes paid	10806441	101560	1235925	823180	1011973	844219	1882133	637980	871184	388089	359797	455404	2194998
54 Interest paid	5423800	90105	219347	126403	188336	174684	581003	246358	423320	221680	272146	605619	2274800
55 Contributions or gifts	89570	164	6474	3378	6809	5459	14609	2645	5394	2276	3495	6537	32329
56 Amortization	1555047	37699	53415	27034	27477	44803	147444	87706	148278	79219	117891	235297	548784
57 Depreciation	11789930	89712	606661	441319	486328	508440	1414933	489298	830144	510847	583703	1146502	4682043
58 Depletion	6813	-	*54	*107	*635	*501	*71	-	*583	310	31	243	4278
59 Advertising	3142036	22498	356223	158198	161130	236746	491263	200786	211732	163095	77373	135460	927533
60 Pension, prof sh, stock, annuity	1718093	6530	176583	201457	182937	113414	217011	116521	89218	70440	70247	84174	389561
61 Employee benefit programs	4916593	45869	364692	216788	321969	275904	730316	281385	561336	219737	267685	346853	1284059
62 Net loss, noncapital assets	491704	54966	14773	13745	16336	20643	36456	25999	41149	28515	21785	37214	180125
63 Other deductions	105135318	1200508	14937148	9054655	8751488	5317935	14731475	4992803	7332420	4119559	4326891	6272121	24098314
64 Total receipts less total deducts	9165800	-105762	882875	439340	428427	447155	1139646	346201	580177	22391	510885	300893	4173571
65 Const taxable inc frm rel frn corps	274755	2433	-	-	-	-	-	*74	*2545	*9425	2815	24084	233379
66 Net income (less deficit), total	9012717	-103330	882875	438724	427132	445449	1130904	340145	570899	24297	501788	308628	4045206
67 Net income, total	15684753	247837	2150082	941975	923517	882836	2135397	752536	1069093	549661	802164	796272	4433383
68 Deficit, total	6672036	351167	1267207	503252	496384	437387	1004492	412391	498194	525364	300376	487645	388177
69 Net income (less def), Form 1120-A	-36859	-3324	-25692	-2027	*-5816	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-26737	-26737	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	4239520	33017	1038832	414956	299668	412788	896260	274184	425740	41280	187894	80980	133923
72 Statutory special deductions, total	1453867	57775	196808	99112	73459	55834	231256	69701	123771	47012	120619	106363	272158
73 Net operating loss deduction	1254250	55464	196544	94550	69376	53631	208241	67244	122060	42967	97659	93802	152713
74 Dividends received deduction	199616	*2311	*263	4562	4083	2204	23015	*2457	1711	4045	22960	12561	119445
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7839979	42752	223667	196126	302357	243603	615213	290218	466598	357562	463604	610587	4027692
77 Income tax before credits, total	2637665	16143	38985	32605	67866	62572	197954	99590	164923	125769	166180	224946	1440132
78 Regular tax	2562283	13650	38651	32588	67760	61499	191904	97399	158738	121749	159454	210413	1408478
79 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	3	1
81 Alternative minumum tax	67641	2228	*333	*16	*106	*1062	5983	2134	5956	3733	6170	13725	26194
82 Environmental tax	7472	*18	-	-	-	-	*67	57	230	284	556	803	5457
83 Foreign tax credit	353070	*1371	-	-	*355	*118	*5069	*3260	*4415	5111	8642	19492	305239
84 U.S. Possessions tax credit	2235	-	-	74	-	-	-	-	-	2161	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	8
86 Nonconventional source fuel credit	8	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	146451	*670	*1676	*2048	*762	*2880	10261	3493	6953	2785	2473	6155	106296
88 Prior year minumum tax credit	66053	-	-	-	*1940	*370	1294	*1323	6962	*2235	3991	4215	43724
89 Income tax after credits, total	2069847	14103	37309	30483	64809	59204	181331	91513	146593	113477	151074	195084	984865

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	135392	7700	86251	23129	10373	4618	2765	281	167	52	22	22	13
2 Total assets	54133902	-	2919777	3590834	3684951	3277129	4865905	1981324	2396069	1793464	1589234	4406300	23628915
3 Cash	3764332	-	621998	592039	502621	393519	430449	82483	115843	104065	80730	267026	573559
4 Notes and accounts receivable	7122458	-	356512	500786	667682	515289	937906	331936	370106	205340	251754	803998	2181149
5 Less: Allowance for bad debts	129909	-	*639	*1254	*4840	4357	8579	4079	15208	7291	5737	12667	65258
6 Inventories	3923758	-	420397	589409	611874	482636	676045	190434	178666	184650	106676	174674	308298
7 Investments in govt. obligations, Total	65832	-	*2196	*374	*1885	*316	*3491	-	-	-	6835	-	50735
8 Tax-exempt securities	145644	-	*106	*5282	-	*11783	*3652	8405	-	*5835	-	-	110581
9 Other current assets	2672638	-	76978	119502	86500	112250	196335	44140	219019	51402	47827	229131	1489553
10 Loans to stockholders	717628	-	193603	149502	136250	79891	48768	*8816	5877	*85097	3493	6332	-
11 Mortgage and real estate loans	183802	-	*15138	*9018	*21166	*36866	*7246	-	*301	-	-	-	94068
12 Other investments	2825273	-	*15977	46719	83313	77857	209885	25067	32250	163122	47721	651059	1472301
13 Depreciable assets	45541922	-	3361741	3477568	2905594	2496954	3413017	1934793	1951838	1138347	1296025	2805801	20760245
14 Less: Accumulated depreciation	18738266	-	2341878	2273204	1753046	1335177	1574575	701829	684588	392331	425983	996667	6258990
15 Depletable assets	53226	-	*3584	-	*25992	*5900	-	-	*3455	-	-	14295	-
16 Less: Accumulated depletion	*22822	-	*2191	-	*5714	*197	-	-	*815	-	-	13905	-
17 Land	2131719	-	43749	162645	237323	283246	379234	41999	45572	170521	76951	98990	591489
18 Intangible assets (Amortizable)	3156361	-	94495	164725	108387	103233	49431	10720	124683	92523	103934	261310	2042920
19 Less: Accumulated amortization	396620	-	72070	58063	36183	44630	15573	*6375	29929	32207	22347	70595	8647
20 Other assets	1116927	-	130079	105787	96147	61752	109172	14815	78999	24391	21358	187517	286911
21 Total liabilities	54133902	-	2919777	3590834	3684951	3277129	4865905	1981324	2396069	1793464	1589234	4406300	23628915
22 Accounts payable	4169919	-	413047	440374	437255	421180	504506	146513	104995	163143	179272	166835	1192799
23 Mort, notes, and bonds under 1 yr	9237116	-	220009	229616	254619	396363	747633	543529	688916	470155	424464	599114	4662699
24 Other current liabilities	5292041	-	279465	162962	217578	172329	353583	181245	95384	195342	129081	439523	3065550
25 Loans from stockholders	3256959	-	812155	805591	472650	327059	323766	50135	152738	*5211	1869	114084	191701
26 Mort, notes, bonds, 1 yr or more	16990893	-	680521	911758	1093822	941090	1368156	693523	791091	394916	446117	1560149	8109751
27 Other liabilities	2910668	-	38803	86251	52492	112158	163263	201227	43811	36933	74890	274041	1826799
28 Net worth	12276305	-	475777	954282	1156536	906951	1404997	165153	519135	527764	333541	1252554	4579616
29 Capital stock	3024458	-	423295	335201	250387	199933	220822	71822	76154	53372	3038	247984	1142450
30 Paid-in or capital surplus	4092117	-	263662	233196	131758	100346	140495	132905	198166	388055	140325	1107023	1256186
31 Retained earnings, appropriated	78232	-	*16129	*7008	*9831	*9905	*5201	*58	-	-	-	-	30100
32 Retained earnings, unappropriate	4891342	-	39244	552413	683871	452560	787667	-168630	169114	14896	177374	-145681	2328514
33 Retained earnings (S Corp)	932021	-	-158365	-72561	123078	219609	364605	151023	98744	*109794	16441	79653	-
34 Less: Cost of treasury stock	741864	-	108189	100976	42390	75401	113793	*22025	*23043	*38353	3636	36425	177634
35 Total receipts	85751716	414015	18214938	11087193	9271809	5791369	8309414	2163894	2130651	2380331	1435562	2681510	21871030
36 Business receipts	82031211	401359	18131806	10943472	9203023	5726836	8076191	2040543	1971404	2283960	1313402	2478692	19460522
37 Interest	663921	*1035	6449	15779	15785	12206	20246	3125	8030	20914	7583	54751	498016
38 Interest on govt. obligations, State and local	6396	*75	-	*588	*291	*530	*228	*89	-	*534	250	148	3664
39 Rents	542323	-	*4657	*4196	*7051	5011	*3461	*807	*4615	*4970	3451	15841	488263
40 Royalties	*29048	-	-	-	-	*666	*3584	-	-	*2	503	6699	17594
41 Net S-T cap gain less net LT loss	5149	-	-	-	*229	*286	*376	-	119	*188	2	6	3943
42 Net L-T cap gain less net ST loss	81844	*157	*14884	*14372	*4140	4279	4208	*13637	*5136	*849	944	4311	14928
43 Net gain, noncapital assets	1302819	*10480	*4966	10494	12743	29323	72049	87298	79277	41665	88714	58263	807549
44 Dividends, domestic corporations	6600	-	*125	*610	*290	*2039	*1606	-	*60	*68	79	69	1654
45 Dividends, foreign corporations	*8087	-	-	-	-	-	-	-	-	*137	-	362	7588
46 Other receipts	1074316	*910	52050	97684	28257	10193	127464	18396	62010	27045	20633	62367	567307
47 Total deductions	83826988	436806	17756923	10903079	9142172	5734807	8043019	2089005	2044892	2336692	1366284	2665312	21307996
48 Cost of sales and operations	39435039	175464	8580037	5645151	4961724	3200815	4782691	1101339	908575	1310984	583218	1294999	6890041
49 Compensation of officers	3858179	*19344	1400452	854653	581189	320329	375425	85243	46151	27449	22583	21076	104286
50 Repairs	1376155	10684	147751	149445	95398	46211	62894	36818	18945	18719	23733	11688	753870
51 Bad debts	209981	*1450	22427	33365	14200	14409	30663	16297	7984	4938	4951	15776	43522
52 Rent paid on business property	3676447	21334	1090184	428570	359198	190275	201357	28340	60106	78935	34432	48915	1134800
53 Taxes paid	2921148	19907	686455	419960	351476	211353	253448	50590	53203	78660	53201	60409	682486
54 Interest paid	2273333	*2919	111233	119296	134123	101902	164126	76284	97068	55285	63456	151247	1196393
55 Contributions or gifts	21596	*98	2396	2607	2583	1589	1370	*192	269	*951	559	312	8670
56 Amortization	135070	*734	19005	10504	11849	9443	6951	1155	5388	5677	3267	29076	32021
57 Depreciation	7113867	15590	283140	291381	220878	237383	377201	354846	343476	213219	255021	476251	4045482
58 Depletion	1	-	-	-	-	-	-	-	-	-	1	-	-
59 Advertising	1158823	2936	261592	135303	118147	76214	86990	11778	22186	38507	17427	32206	355537
60 Pension, prof sh, stock, annuity	363518	*314	15184	14081	20003	24091	37091	8877	4972	6526	2033	6233	224112
61 Employee benefit programs	991308	*3219	159745	98487	104934	53954	81762	20153	30903	43594	13259	43587	337712
62 Net loss, noncapital assets	46938	*918	3029	*9434	1602	*10044	5470	*160	*5259	*8816	235	1121	851
63 Other deductions	20245585	161893	4974294	2690843	2164868	1236794	1575580	296934	440407	444431	288909	472419	5498212
64 Total receipts less total deducts	1924728	-22790	458015	184114	129636	56562	266395	74889	85759	43640	69277	16198	563033
65 Const taxable inc frm rel frn corps	9385	-	-	-	-	-	-	-	-	-	-	132	9253
66 Net income (less deficit), total	1927717	-22865	458015	183526	129346	56031	266166	74801	85759	43106	69027	16182	568622
67 Net income, total	2998126	47953	748158	382126	271351	190722	334203	121274	109704	88624	71895	58361	573754
68 Deficit, total	1070410	70818	290143	198599	142006	134691	68036	46474	23945	45518	2867	42179	5132
69 Net income (less def), Form 1120-A	14031	-	2590	8871	*2570	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	825376	-27953	384550	105089	91042	63753	133512	22075	34309	*14114	3507	1378	-
72 Statutory special deductions, total	395110	*2576	86954	57302	31438	11201	32230	*7813	25430	*9235	18201	19887	92842
73 Net operating loss deduction	385566	*2576	86923	56884	31234	9774	31168	*7813	25389	*9188	18174	19485	86959
74 Dividends received deduction	9544	-	*31	*417	*203	*1427	*1063	-	*42	*47	27	403	5883
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1292080	*4287	128687	123620	110711	83799	125462	*63230	37952	49272	48890	38296	477873
77 Income tax before credits, total	378937	*581	20977	22143	19925	15109	37504	22371	14357	17471	18233	18776	171490
78 Regular tax	360402	*581	20329	21202	19925	15098	36183	*21490	12853	16795	16621	13023	166303
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	17376	-	*636	*941	-	*11	*1321	*867	*1493	*642	1567	5665	4233
82 Environmental tax	1158	-	*11	-	-	-	-	14	*11	*34	46	88	954
83 Foreign tax credit	*389	-	-	-	-	-	-	-	*129	*21	111	44	85
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	15146	-	*232	-	*310	*51	*1236	*1064	*78	*66	773	413	10923
88 Prior year minumum tax credit	18707	-	-	-	-	*10	*740	*683	*393	855	432	151	15443
89 Income tax after credits, total	344695	*581	20745	22143	19615	15048	35528	20624	13758	16529	16917	18168	145038

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

Services: Auto repair;
miscellaneous repair services:
Auto repair and services

MINOR INDUSTRY 7500
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	86212	4466	53960	15204	7623	2921	1596	210	139	49	18	14	13
2 Total assets	44510756	-	2051118	2337589	2685262	2015684	2900869	1503276	2023583	1686889	1324883	2352689	23628915
3 Cash	2643683	-	409100	369487	405165	207710	188339	63448	89277	93132	51932	192536	573559
4 Notes and accounts receivable	4868992	-	230596	201721	344853	188564	360202	176664	312817	180516	173102	518807	2181149
5 Less: Allowance for bad debts	100756	-	*468	*405	*817	*1590	*2364	*2117	14399	6230	3851	3255	65258
6 Inventories	2351402	-	281149	390138	387849	223686	284866	81977	93070	161520	66283	72567	308298
7 Investments in govt. obligations, Total	58489	-	*2196	*374	*1885	*316	-	-	-	-	2983	-	50735
8 Tax-exempt securities	*141340	-	*96	*5282	-	*7489	*3652	8405	-	*5835	-	-	110581
9 Other current assets	2184351	-	55148	77987	46633	79608	77004	24487	210599	43893	36065	43373	1489553
10 Loans to stockholders	514224	-	118210	77456	117743	60378	33222	*7034	5259	*85097	3493	6332	-
11 Mortgage and real estate loans	160465	-	*15078	*5609	*12673	*27935	*4802	-	*301	-	-	-	94068
12 Other investments	2301287	-	*13793	*46614	60594	53831	118737	6557	20367	162523	40370	305600	1472301
13 Depreciable assets	39427891	-	2408260	2432537	2220366	1708147	2487901	1711535	1706397	1081226	1194571	1716705	20760245
14 Less: Accumulated depreciation	15223466	-	1645791	1567930	1287740	843586	1063671	617036	592420	365358	365941	615002	6258990
15 Depletable assets	*36726	-	*1379	-	*25992	*5900	-	-	*3455	-	-	-	-
16 Less: Accumulated depletion	*8035	-	*1309	-	*5714	*197	-	-	*815	-	-	-	-
17 Land	1858652	-	32569	125303	210066	215444	318575	*35777	39002	165323	73016	52089	591489
18 Intangible assets (Amortizable)	2787856	-	90430	158104	73975	53115	35147	*8545	110104	85170	53524	76821	2042920
19 Less: Accumulated amortization	305226	-	69821	55045	25815	19901	12461	*4982	27912	29469	21106	30067	8647
20 Other assets	812882	-	110504	70358	97555	48837	66919	2982	68481	23710	20443	16183	286911
21 Total liabilities	44510756	-	2051118	2337589	2685262	2015684	2900869	1503276	2023583	1686889	1324883	2352689	23628915
22 Accounts payable	2881946	-	280282	268990	256758	233862	186814	78564	69134	154988	113838	45917	1192799
23 Mort, notes, and bonds under 1 yr	8607797	-	169906	126154	174593	284383	568951	496477	658491	465732	418035	582377	4662699
24 Other current liabilities	4353566	-	203769	74631	151473	87260	128066	84353	82340	183776	90224	202123	3065550
25 Loans from stockholders	2500462	-	523160	678389	395246	252372	275464	*15115	*141224	*5205	1516	21069	191701
26 Mort, notes, bonds, 1 yr or more	14878789	-	541491	671333	840351	677762	1034603	586680	749885	377600	419430	869904	8109751
27 Other liabilities	2301894	-	7100	56849	43016	98535	61063	*25700	29130	36933	71698	45071	1826799
28 Net worth	8986302	-	325410	461242	823826	381510	645908	216385	293380	462656	210141	586229	4579616
29 Capital stock	2447639	-	270144	257363	169792	146344	181055	63394	34750	26494	2739	153112	1142450
30 Paid-in or capital surplus	3027989	-	222068	154727	110544	82499	76436	31660	65330	387559	91915	549064	1256186
31 Retained earnings, appropriated	*57842	-	*984	*1763	*9831	*9905	*5201	*58	-	-	-	-	30100
32 Retained earnings, unappropriate	3702874	-	-1050	296649	511842	138866	364409	33999	128869	-4798	100702	-195127	2328514
33 Retained earnings (S Corp)	291352	-	-82666	-177770	59762	60054	47348	109301	87474	*91753	16441	79653	-
34 Less: Cost of treasury stock	541393	-	84071	71491	37947	*56158	28543	*22025	*23043	*38353	1656	473	177634
35 Total receipts	63066228	237603	12767365	6975644	6824703	2845543	3933366	1373826	1629960	2141168	1174905	1291116	21871030
36 Business receipts	59586343	225082	12709684	6851913	6775276	2796733	3764377	1254032	1491101	2047412	1059835	1150376	19460522
37 Interest	609866	*1014	3301	8340	13082	7674	10969	1384	6857	20727	5192	33309	498016
38 Interest on govt. obligations, State and local	5606	*75	-	*588	*105	*475	*76	*88	-	*534	-	-	3664
39 Rents	522388	-	*3714	*2143	*5852	*2995	*2537	*382	*4510	*4791	2774	4427	488263
40 Royalties	*26783	-	-	-	-	*666	*3584	-	-	*2	-	4936	17594
41 Net S-T cap gain less net LT loss	*4842	-	-	-	*229	*286	*77	-	119	*188	-	-0	3943
42 Net L-T cap gain less net ST loss	62848	*157	*5270	*12810	*3044	*3226	*1961	*13593	*5119	*849	737	1155	14928
43 Net gain, noncapital assets	1283560	*10480	*4210	*8228	8468	27117	69291	87298	73656	41632	88711	56923	807549
44 Dividends, domestic corporations	5643	-	*125	*596	*76	*2039	*889	-	*60	*68	79	58	1654
45 Dividends, foreign corporations	*7725	-	-	-	-	-	-	-	-	*137	-	-	7588
46 Other receipts	950624	*794	41060	91026	18573	4334	79605	17049	48538	24828	17577	39932	567307
47 Total deductions	61731948	261559	12445768	6896472	6739041	2839408	3810176	1330260	1568030	2120913	1125894	1286431	21307996
48 Cost of sales and operations	26836555	114061	6311221	3567912	3659428	1284768	1884763	545430	574027	1135757	422968	446178	6890041
49 Compensation of officers	2214180	*2058	877488	477470	384986	125705	108581	41122	39638	24474	19350	9022	104286
50 Repairs	1220774	*9537	109444	101192	81951	29728	41974	35129	16461	17732	17450	6307	753870
51 Bad debts	140853	*1308	18331	18418	7129	8326	13016	12319	7147	4841	3671	2826	43522
52 Rent paid on business property	3095082	*8605	873936	318759	289973	123746	137712	19987	53811	76470	31865	25418	1134800
53 Taxes paid	2211721	13082	499965	269890	267402	125673	128659	33499	44712	72819	46150	27383	682486
54 Interest paid	2031197	*2792	87504	87532	101496	67262	125917	65879	90372	54673	59872	91506	1196393
55 Contributions or gifts	16142	*32	1734	1425	1992	439	377	*20	*244	*951	231	26	8670
56 Amortization	108631	*589	17270	10211	10449	6526	5326	*941	4087	5008	2723	13480	32021
57 Depreciation	6604589	*13187	196961	197793	168471	176356	309362	338642	323356	205803	243738	385438	4045482
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	989612	*2175	184992	103579	102279	61526	73380	10301	20494	38228	15128	21992	355537
60 Pension, prof sh, stock, annuity	282510	*314	*5648	*5157	15330	8683	7988	3214	3139	5770	1176	1980	224112
61 Employee benefit programs	726106	*1462	107447	43109	76144	31647	25104	11499	20444	40162	12642	18734	337712
62 Net loss, noncapital assets	39744	*918	*1890	*6376	*1125	*9602	*3908	*34	*5099	*8816	79	1047	851
63 Other deductions	15214251	91441	3151936	1687649	1570887	779423	944109	212244	364998	429409	248850	235093	5498212
64 Total receipts less total deducts	1334280	-23956	321597	79172	85662	6135	123190	43565	61930	20255	49011	4685	563033
65 Const taxable inc frm rel frn corps	9253	-	-	-	-	-	-	-	-	-	-	-	9253
66 Net income (less deficit), total	1337927	-24031	321597	78585	85557	5660	123114	43477	61930	19721	49011	4685	568622
67 Net income, total	2078043	*30898	517017	206330	189374	95303	169716	63561	81378	63016	51878	35820	573754
68 Deficit, total	740116	54930	195419	127745	103817	89643	46602	20084	19448	43294	2867	31135	5132
69 Net income (less def), Form 1120-A	6788	-	-4280	*8497	*2570	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	455107	-27554	273544	54997	59223	13959	55478	*13971	18100	*-11494	3507	1378	-
72 Statutory special deductions, total	324974	*2576	67555	31097	18534	8747	30391	*7813	25217	*9235	18201	12765	92842
73 Net operating loss deduction	316383	*2576	67523	30680	18481	*7320	29769	*7813	25176	*9188	18174	12725	86959
74 Dividends received deduction	8590	-	*31	*417	*53	*1427	*622	-	*42	*47	27	40	5883
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	964631	*1478	78379	67030	83251	43559	49396	*32459	30545	49272	28873	22515	477873
77 Income tax before credits, total	296652	*160	11603	12736	15416	7571	15154	*11908	11745	17471	11411	9988	171490
78 Regular tax	282046	*160	10955	11795	15415	7571	14234	*11028	10320	16795	9815	7655	166303
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	13505	-	*636	*941	-	-	*920	*867	*1413	*642	1567	2286	4233
82 Environmental tax	1101	-	*11	-	-	-	-	14	*11	*34	29	47	954
83 Foreign tax credit	*234	-	-	-	-	-	-	-	*129	*21	-	-	85
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	14970	-	*232	-	*310	*-0	*1170	*1064	*54	*66	773	378	10923
88 Prior year minumum tax credit	18686	-	-	-	-	-	*740	*683	*382	855	432	151	15443
89 Income tax after credits, total	262761	*160	11371	12736	15106	7571	13244	*10162	11180	16529	10206	9459	145038

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	49181	3234	32291	7925	2751	1697	1169	*71	*28	*3	4	8	**
2 Total assets	9623146	-	868659	1253245	999688	1261445	1965036	*478049	*372487	*106575	264351	2053610	**
3 Cash	1120648	-	212899	222552	97456	185809	242110	*19036	*26566	*10933	28798	74490	**
4 Notes and accounts receivable	2253465	-	125916	299065	322828	326725	577704	*155272	*57289	*24824	78652	285191	**
5 Less: Allowance for bad debts	29154	-	*171	*848	*4023	*2766	6215	*1962	*809	*1062	1886	9411	**
6 Inventories	1572356	-	139249	199272	224026	258950	391178	*108457	*85596	*23130	40392	102107	**
7 Investments in govt. obligations, Total	*7343	-	-	-	-	-	*3491	-	-	-	3851	-	-
8 Tax-exempt securities	*4305	-	*11	-	-	*4294	-	-	-	-	-	-	-
9 Other current assets	488287	-	21830	41515	39867	32642	119331	*19653	*8420	*7509	11762	185758	**
10 Loans to stockholders	203404	-	75392	72046	18507	*19513	15545	*1782	*618	-	-	-	-
11 Mortgage and real estate loans	*23337	-	*61	*3408	*8492	*8931	*2445	-	-	-	-	-	-
12 Other investments	523986	-	*2185	*105	*22719	24026	91148	*18510	*11883	*599	7351	345460	**
13 Depreciable assets	6114031	-	953481	1045031	685229	788807	925117	*223257	*245441	*57120	101453	1089096	**
14 Less: Accumulated depreciation	3514800	-	696087	705273	465306	491591	510904	*84792	*92167	*26972	60042	381665	**
15 Depletable assets	*16500	-	*2205	-	-	-	-	-	-	-	-	14295	-
16 Less: Accumulated depletion	*14787	-	*882	-	-	-	-	-	-	-	-	13905	-
17 Land	273067	-	*11180	*37342	*27257	67802	60660	*6222	*6570	*5198	3935	46901	**
18 Intangible assets (Amortizable)	368505	-	4065	*6620	*34412	50117	14284	*2175	*14579	*7353	50410	184489	**
19 Less: Accumulated amortization	91394	-	2249	*3018	*10368	24729	3112	*1394	*2016	*2738	1241	40528	**
20 Other assets	304045	-	19574	35429	-1408	12916	42253	*11833	*10517	682	915	171333	**
21 Total liabilities	9623146	-	868659	1253245	999688	1261445	1965036	*478049	*372487	*106575	264351	2053610	**
22 Accounts payable	1287973	-	132765	171384	180497	187318	317692	*67949	*35861	*8155	65433	120918	**
23 Mort, notes, and bonds under 1 yr	629319	-	50104	103462	80026	111980	178682	*47052	*30425	*4423	6429	16737	**
24 Other current liabilities	938475	-	75695	88331	66104	85068	225517	*96892	*13045	*11566	38857	237400	**
25 Loans from stockholders	756498	-	288995	127202	77404	74688	48302	*35020	*11513	*7	353	93015	**
26 Mort, notes, bonds, 1 yr or more	2112104	-	139029	240425	253471	263328	333553	*106843	*41206	*17316	26687	690246	**
27 Other liabilities	608773	-	31703	29402	*9476	13623	102200	*175526	*14680	-	3192	228970	**
28 Net worth	3290003	-	150368	493039	332711	525441	759089	*-51232	*225755	*65108	123400	666325	**
29 Capital stock	576819	-	153151	77838	80594	53589	39766	*8429	*41404	*26878	298	94871	**
30 Paid-in or capital surplus	1064128	-	41594	78468	21214	17846	64059	*101245	*132836	*496	48410	557959	**
31 Retained earnings, appropriated	*20390	-	*15146	*5244	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1188468	-	40294	255765	172029	313694	423257	*-202629	*40246	*19694	76672	49446	**
33 Retained earnings (S Corp)	640669	-	-75699	105209	*63315	159555	317257	*41722	*11270	18041	-	-	-
34 Less: Cost of treasury stock	200471	-	*24118	*29485	*4443	*19243	85250	-	-	-	1981	35952	-
35 Total receipts	22685488	*176413	5447573	4111549	2447106	2945825	4376048	*790069	*500691	*239163	260657	1390394	**
36 Business receipts	22444869	*176277	5422122	4091559	2427748	2930103	4311814	*786512	*480303	*236548	253567	1328316	**
37 Interest	54055	*21	3148	7439	2703	4533	9277	*1741	*1173	*187	2392	21442	**
38 Interest on govt. obligations, State and local	*790	-	-	-	*185	*55	*152	*-0	-	-	250	148	-
39 Rents	19936	-	*944	*2053	*1199	*2016	*923	*426	*105	*179	677	11414	**
40 Royalties	2265	-	-	-	-	-	-	-	-	-	503	1762	**
41 Net S-T cap gain less net LT loss	*307	-	-	-	-	-	*299	-	-	-	2	6	-
42 Net L-T cap gain less net ST loss	18996	-	*9614	*1562	*1096	*1053	*2247	*44	*17	-	207	3156	**
43 Net gain, noncapital assets	19259	-	*755	*2266	*4275	2206	2758	-	*5621	*33	4	1341	-
44 Dividends, domestic corporations	*958	-	-	*14	*215	*-0	*717	-	-	-	-	12	-
45 Dividends, foreign corporations	362	-	-	-	-	-	-	-	-	-	-	362	-
46 Other receipts	123692	*116	10990	6658	9684	5858	47859	*1346	*13472	*2216	3056	22435	**
47 Total deductions	22095039	175247	5311155	4006608	2403131	2895399	4232843	*758745	*476862	*215779	240391	1378881	**
48 Cost of sales and operations	12598483	*61403	2268815	2077239	1302297	1916047	2897928	*555909	*334548	*175227	160250	848820	**
49 Compensation of officers	1643999	*17287	522964	377184	196203	194623	266844	*44120	*6513	*2975	3233	12053	**
50 Repairs	155381	*1147	38308	48252	13447	16484	20920	*1688	*2484	*987	6283	5380	**
51 Bad debts	69128	*143	4096	14947	7071	6083	17647	*3977	*837	*98	1279	12950	**
52 Rent paid on business property	581364	*12729	216248	109811	69225	66529	63645	*8353	*6295	*2465	2566	23497	**
53 Taxes paid	709427	6826	186489	150070	84074	85681	124788	*17091	*8491	*5842	7051	33025	**
54 Interest paid	242136	*126	23730	31765	32626	34640	38209	*10406	*6696	*613	3585	59741	**
55 Contributions or gifts	5454	*66	662	1183	591	1149	993	*172	*25	-	328	285	**
56 Amortization	26438	*145	1735	*293	*1400	*2917	1625	*215	*1300	*669	544	15596	**
57 Depreciation	509278	*2403	86179	93588	52407	61028	67839	*16203	*20120	*7415	11283	90813	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	1	-	-
59 Advertising	169211	*762	76600	31723	15868	14688	13609	*1477	*1692	*279	2299	10214	**
60 Pension, prof sh, stock, annuity	81007	-	*9536	*8924	*4673	*15409	29104	*5663	*1833	*756	857	4253	**
61 Employee benefit programs	265203	*1757	52297	55378	28791	22307	56657	*8654	*10459	*3432	617	24853	**
62 Net loss, noncapital assets	7194	-	*1139	*3058	*477	*442	*1562	*126	*160	-	156	74	**
63 Other deductions	5031334	*70453	1822357	1003194	593982	457371	631472	*84690	*75409	*15022	40058	237326	**
64 Total receipts less total deducts	590448	1166	136418	104942	43975	50426	143205	*31324	*23829	*23384	20267	11513	**
65 Const taxable inc frm rel frn corps	132	-	-	-	-	-	-	-	-	-	-	132	-
66 Net income (less deficit), total	589790	1166	136418	104942	43789	50371	143053	*31324	*23829	*23384	20017	11498	**
67 Net income, total	920083	*17055	231141	175796	81977	95419	164487	*57714	*28326	25609	20017	22542	**
68 Deficit, total	330293	*15889	94724	70854	38188	45048	21434	*26390	*4497	*2224	-	11044	-
69 Net income (less def), Form 1120-A	7244	-	6869	*374	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	370268	*-399	111006	50091	*31819	49794	78034	*8104	*16210	25609	-	-	-
72 Statutory special deductions, total	70136	-	19400	*26204	12904	*2454	*1839	-	*213	-	-	7122	-
73 Net operating loss deduction	69183	-	19400	*26204	*12754	*2454	*1399	-	*213	-	-	6760	-
74 Dividends received deduction	*953	-	-	-	*150	*-0	*440	-	-	-	-	362	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	327449	*2809	50308	56590	27460	40240	76066	*30772	*7407	-	20017	15781	**
77 Income tax before credits, total	82285	*421	9374	9407	4509	7537	22350	*10462	*2613	-	6823	8788	**
78 Regular tax	78356	*421	9373	9407	4509	7527	21949	*10462	*2533	-	6806	5368	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*3871	-	-	-	-	*11	*402	-	*80	-	-	3379	**
82 Environmental tax	58	-	-	-	-	-	-	-	-	-	17	41	**
83 Foreign tax credit	155	-	-	-	-	-	-	-	-	-	111	44	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*175	-	-	-	-	*50	*66	-	*24	-	-	35	-
88 Prior year minumum tax credit	*21	-	-	-	-	*10	-	-	*11	-	-	-	-
89 Income tax after credits, total	81934	*421	9374	9407	4509	7477	22285	*10462	*2578	-	6711	8709	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	101208	8667	60777	14310	7568	4286	4433	553	311	138	86	36	43
2 Total assets	170179070	-	1554704	2226983	2657871	3001444	9701405	3953525	4778441	4836845	6165632	5158138	126144081
3 Cash	6788718	-	417358	411697	365693	393598	873547	384973	395791	433752	535195	505333	2071780
4 Notes and accounts receivable	18344211	-	78959	113962	187375	367648	652495	382354	428531	556629	746008	564750	14265500
5 Less: Allowance for bad debts	788927	-	-	-	-	*5443	9093	7173	14807	27735	52774	35395	636507
6 Inventories	8807741	-	65339	132681	115644	111876	393272	176415	198561	233439	95048	282835	7002631
7 Investments in govt. obligations, Total	523770	-	*373	*8684	-	*14822	*18185	*29949	*27036	*76861	17912	**	329948
8 Tax-exempt securities	131496	-	*315	*6374	*3967	-	*9131	*7897	*33707	*554	5836	63716	-
9 Other current assets	10415709	-	81705	97538	91756	174066	396932	179652	245435	451305	465610	433520	7798191
10 Loans to stockholders	1305608	-	108663	146700	57271	59554	238076	*8299	34946	*39406	166869	22	445802
11 Mortgage and real estate loans	619678	-	*12609	*28016	*19562	*52941	*17946	*165	*2961	*4065	25440	1216	454757
12 Other investments	59408035	-	*17578	*35039	104808	116920	644130	302279	556487	551220	597727	597915	55883931
13 Depreciable assets	65268192	-	2320512	3033356	3841762	2898419	8814155	4513329	3204819	2666694	3688335	2457285	27829526
14 Less: Accumulated depreciation	30228453	-	1700064	1976332	2436288	1633016	4238606	2701340	1593107	1123564	1579307	828683	10418146
15 Depletable assets	*11119	-	-	*7087	*1356	-	-	-	-	-	986	-	1689
16 Less: Accumulated depletion	*6766	-	-	*5892	-	-	-	-	-	-	274	-	600
17 Land	5595609	-	103960	58441	206366	347016	1141624	448631	463200	312646	480372	279228	1754123
18 Intangible assets (Amortizable)	16180701	-	65041	80773	89854	247049	533014	1838898	319646	561010	1581831	511648	10351937
19 Less: Accumulated amortization	6435397	-	46223	69883	62301	186873	191096	1711636	102416	402769	1190827	134221	2337153
20 Other assets	14238027	-	28579	118742	71046	42867	407691	100833	577652	503332	581645	458968	11346673
21 Total liabilities	170179070	-	1554704	2226983	2657871	3001444	9701405	3953525	4778441	4836845	6165632	5158138	126144081
22 Accounts payable	13765512	-	386313	209509	141831	341899	720449	221065	365031	578716	407248	173809	10219643
23 Mort, notes, and bonds under 1 yr	6994612	-	72030	161432	142610	200496	804128	342190	509436	378361	503273	435928	3444728
24 Other current liabilities	15245945	-	138723	307192	259755	431401	885114	658170	721154	695573	837534	366248	9945081
25 Loans from stockholders	7489916	-	1538358	779599	900214	461454	1364427	553224	318413	268088	404442	262228	639468
26 Mort, notes, bonds, 1 yr or more	49181971	-	333064	581324	671649	996508	3159010	1318245	1010644	877720	2106853	1615594	36511358
27 Other liabilities	16397813	-	4824	123689	67171	178192	557741	337095	634677	551416	522273	378878	13041857
28 Net worth	61103303	-	-918608	64239	474640	391494	2210535	523537	1219086	1486972	1384010	1925453	52341946
29 Capital stock	12027922	-	515731	248055	369895	392530	955535	267108	415348	290512	465976	249265	7857966
30 Paid-in or capital surplus	49849747	-	525209	346117	373256	261775	2857252	1049211	1261494	868398	1486099	1072378	39748558
31 Retained earnings, appropriated	*80263	-	-	-	-	-	*20873	*39106	*14865	*5379	-	-	40
32 Retained earnings, unappropriate	4315822	-	-191911	142742	279694	62144	-888165	-751490	-531054	195192	-651291	445341	6204621
33 Retained earnings (S Corp)	-2972154	-	-1721006	-613718	-472945	-236451	-526616	17839	77902	143757	165602	193482	-
34 Less: Cost of treasury stock	2198297	-	46631	*58956	75260	88504	208344	*98238	19470	16266	82377	35013	1469239
35 Total receipts	110778853	1778959	7956551	6911083	5114695	4720260	11278203	4827158	4443698	5432088	4971377	3363075	49981709
36 Business receipts	100252291	1603934	7710412	6819604	4885203	4621655	10886969	4311336	4064631	4937582	4660892	3035829	42714243
37 Interest	2440527	3989	20834	4150	13680	11254	28423	10956	19648	33872	30205	33305	2230212
38 Interest on govt. obligations, State and local	34529	-	*44	*205	*329	*374	3040	*456	*332	*1415	2698	4902	20733
39 Rents	589522	*14	*5277	*599	7501	*4437	36029	*9690	4103	10225	14066	15745	481836
40 Royalties	2033579	*2675	*54960	*8960	*25	-	*12758	*28580	*11834	*40990	6154	25463	1841181
41 Net S-T cap gain less net LT loss	36031	-	*27935	*1	*1144	-	*1	-	*1143	*1560	2816	123	1308
42 Net L-T cap gain less net ST loss	268653	*16204	*11406	*844	*7046	*25517	*4315	*6866	*6417	14838	9105	14622	151473
43 Net gain, noncapital assets	649892	*99899	*1541	*8449	8889	6906	75780	17772	23854	1624	26526	3279	375372
44 Dividends, domestic corporations	39586	27	-	*277	*1959	*47	2137	*44	*30	3072	1400	499	30095
45 Dividends, foreign corporations	659172	*258	-	-	-	-	*50	-	*624	*1202	120	7793	649124
46 Other receipts	3775071	51958	124140	67996	188918	50069	228702	441458	311082	385706	217395	221516	1486131
47 Total deductions	108717172	1678300	7910047	6795215	5138509	4605547	11414357	4885067	4523500	5208607	4752689	3180084	48625251
48 Cost of sales and operations	40419589	208781	1683547	2617161	1741726	1412960	3561424	1785647	2018008	2111640	1223447	808115	21247133
49 Compensation of officers	4838968	14182	1017670	558202	293998	328068	964502	359300	243688	94771	144026	47035	773527
50 Repairs	1322382	48041	125399	96701	139479	118028	254967	62155	45313	51584	48452	28724	303540
51 Bad debts	703474	*5038	*3432	2359	4924	4958	19733	9430	17174	8795	20054	15762	591816
52 Rent paid on business property	3928061	63921	604320	330623	270929	223461	474972	133880	121002	194256	214489	62062	1234146
53 Taxes paid	3582494	74938	299285	217983	246892	187299	439004	211276	180707	221751	297939	213412	992007
54 Interest paid	5075749	115240	46084	76032	95052	103539	318529	125044	123307	108712	150436	135132	3678641
55 Contributions or gifts	45222	*107	1049	597	831	1345	1095	*215	959	2114	3470	2077	31363
56 Amortization	2836235	28393	54358	51658	33290	49569	80496	397339	152253	138237	257764	244673	1348207
57 Depreciation	6485531	127673	284660	359217	329528	227556	818996	221478	177241	188922	264876	149398	3335986
58 Depletion	*1303	-	*52	-	*10	-	*267	-	-	-	394	581	-
59 Advertising	2859804	45694	211624	102802	99994	114137	235953	69298	107721	135425	104012	104253	1528892
60 Pension, prof sh, stock, annuity	311590	*914	54086	*25125	19043	18757	26408	18169	11842	13761	20701	18870	83915
61 Employee benefit programs	858614	*42327	35055	22604	30696	16735	83829	53431	45595	55785	61787	71236	339533
62 Net loss, noncapital assets	179066	*12769	*5497	*4793	28660	*2093	28731	*11113	13962	20575	16418	6713	27742
63 Other deductions	35269088	890284	3483929	2329360	1803458	1797040	4105452	1427291	1264728	1862277	1924424	1272041	13108803
64 Total receipts less total deducts	2061681	100658	46504	115868	-23814	114713	-136154	-57909	-79802	223480	218688	182991	1356458
65 Const taxable inc frm rel frn corps	392669	-	-	-	-	-	*5	-	*2005	-	326	3687	386647
66 Net income (less deficit), total	2419822	100658	46460	115664	-24143	114339	-139189	-58365	-78129	222065	216315	181776	1722371
67 Net income, total	5791999	227974	459042	350975	194960	260833	473510	187847	257410	342874	401273	295280	2340020
68 Deficit, total	3372177	127315	412582	235312	219103	146494	612699	246212	335539	120809	184958	113504	617649
69 Net income (less def), Form 1120-A	1498	*5422	-645	*-3850	*571	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-7083	-7083	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	648985	44108	47736	111618	-21397	104021	-35597	22843	52407	134780	168358	20107	-
72 Statutory special deductions, total	1327662	*85502	52153	19435	15024	37807	55893	27718	24676	48966	11477	24174	924839
73 Net operating loss deduction	1135801	*85483	52153	19237	13652	37774	54328	*27687	24655	45435	10452	23825	741120
74 Dividends received deduction	191861	19	-	*197	*1371	*33	1565	*31	*21	3531	1025	349	183718
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2417658	*20032	76746	40039	57858	38089	112179	*34623	75611	126565	197333	222544	1416039
77 Income tax before credits, total	835692	*5768	15600	6189	12468	7798	36995	11874	26732	46683	68756	78362	518467
78 Regular tax	797520	*4179	15541	6169	12344	7206	33413	*11741	25569	43039	67521	77443	493353
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	34214	1504	*58	-	*124	*591	3572	*116	*1127	3540	939	604	22038
82 Environmental tax	3883	85	-	-	-	-	*10	*16	*37	104	241	314	3076
83 Foreign tax credit	198057	-	-	-	-	-	-	*194	*3146	*952	259	2814	190692
84 U.S. Possessions tax credit	452	-	-	-	-	-	452	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	33	-	-	-	-	-	-	-	-	-	33	-	-
87 General business credit	10404	-	*146	-	*341	*18	*440	*34	*19	*511	723	669	7506
88 Prior year minumum tax credit	10751	-	-	*118	-	*5	*676	*215	*789	*296	1250	86	7317
89 Income tax after credits, total	615995	*5768	15454	6072	12127	7775	35427	*11432	22778	44925	66492	74792	312952

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
			1	100	250	500	1,000	5,000	10,000	25,000	50,000	100,000	250,000
		Zero	under	under	under	under	under	under	under	under	under	under	or
	Total	Assets	100	250	500	1,000	5,000	10,000	25,000	50,000	100,000	250,000	more
1 Number of returns	16282	1196	10371	2332	846	643	630	114	74	32	23	6	15
2 Total assets	88242662	-	286400	374369	298635	432201	1441153	777467	1217601	1111925	1592952	896239	79813720
3 Cash	1895568	-	90565	65331	35604	59536	223642	86662	110193	119799	83380	19824	1001031
4 Notes and accounts receivable	12190505	-	*20528	*31848	*61268	151531	231527	134418	256835	192260	340484	377248	10392558
5 Less: Allowance for bad debts	443340	-	-	-	-	*3810	*2632	*4102	*5644	*13341	43188	5750	364873
6 Inventories	6117808	-	*1064	*23658	*33243	*34374	*46904	*107646	*127610	*62046	35845	224947	5420472
7 Investments in govt. obligations, Total	*403147	-	-	-	-	*14822	*8819	*29949	*5444	*49354	-	-	294759
8 Tax-exempt securities	*8528	-	*104	-	-	-	*8424	-	-	-	-	-	-
9 Other current assets	3949225	-	10594	*16488	*6782	41049	100487	86420	80974	161016	172870	65707	3206837
10 Loans to stockholders	523162	-	39436	*27485	*13778	*2315	*12433	-	*348	*6188	39885	-	381293
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	42649523	-	*16205	-	*3853	*6009	230690	*52288	101953	188265	222000	1820	41826440
13 Depreciable assets	10801560	-	461791	518302	485804	265683	1040067	1592614	489688	*353725	792076	208531	4593280
14 Less: Accumulated depreciation	6856104	-	354148	393452	358882	156059	718466	1410468	430430	*208743	502697	119754	2203004
15 Depletable assets	1689	-	-	-	-	-	-	-	-	-	-	-	1689
16 Less: Accumulated depletion	600	-	-	-	-	-	-	-	-	-	-	-	600
17 Land	319051	-	-	*11331	*2319	*9890	*19976	*8364	*1296	*7151	412	10764	247548
18 Intangible assets (Amortizable)	9947673	-	4685	*4681	*28940	*83959	145863	*1733569	*105773	*290978	1217920	108202	6223103
19 Less: Accumulated amortization	4530857	-	2881	*1502	*28936	*74766	87051	*1643058	*44325	*270507	1025611	73739	1278480
20 Other assets	11266123	-	-1542	*70197	14862	*-2332	180469	3165	417886	173735	259577	78438	10071667
21 Total liabilities	88242662	-	286400	374369	298635	432201	1441153	777467	1217601	1111925	1592952	896239	79813720
22 Accounts payable	7579179	-	*13325	*59053	53344	70184	221237	48986	161361	178979	140092	35616	6597002
23 Mort, notes, and bonds under 1 yr	1612886	-	*22214	*27369	*30006	*29025	97520	*30547	*205196	*123439	189971	231557	626041
24 Other current liabilities	6742930	-	29896	*65389	31612	112124	181629	260232	337002	*126707	253293	48047	5297000
25 Loans from stockholders	1455560	-	252360	*87444	*23724	*118898	168307	*47779	*48059	*61684	179941	20729	446636
26 Mort, notes, bonds, 1 yr or more	26315212	-	*30490	*90306	82199	*134955	423644	*163797	*129585	*54475	501423	235275	24469063
27 Other liabilities	11124334	-	*-796	*21232	*19190	*13819	230216	*106796	170236	290241	218917	104773	9949709
28 Net worth	33412561	-	-61089	23576	58561	-46804	118600	119330	166162	276399	109315	220242	32428269
29 Capital stock	6318920	-	65856	34559	14036	7084	81593	40980	49433	64258	162830	1984	5796308
30 Paid-in or capital surplus	30116674	-	*6072	*52808	*22046	*34202	1263330	*324609	181615	*131671	576962	76629	27446731
31 Retained earnings, appropriated	*3223	-	-	-	-	-	*3183	-	-	-	-	-	40
32 Retained earnings, unappropriate	-2669045	-	-92606	7199	23976	-79985	-1244890	-335681	-152145	48470	-650379	142737	-335741
33 Retained earnings (S Corp)	227599	-	-38807	*-37557	-	*-6839	48380	*105937	*91965	*33015	31938	-434	-
34 Less: Cost of treasury stock	584809	-	*1605	*33433	*1497	*1265	*32995	*16516	*4706	*1014	12036	674	479068
35 Total receipts	34664497	125187	2051535	2399788	899872	1099597	2101775	1115111	1148943	1060267	958180	556723	21147519
36 Business receipts	30905658	*80606	1984979	2385791	887859	1082506	2039704	1072333	1118815	1030913	921150	520340	17780664
37 Interest	1358003	*114	6251	*1368	*1086	*1917	9019	*5502	4892	*6820	5592	3332	1312110
38 Interest on govt. obligations, State and local	*9031	-	-	-	-	-	*4	*30	-	*180	617	335	7866
39 Rents	148479	-	-	-	*2634	*1188	*2810	*211	*62	*613	141	363	140458
40 Royalties	635555	-	*610	*6494	-	-	*6959	*28580	*3020	-	538	22398	566956
41 Net S-T cap gain less net LT loss	*1163	-	*2	-	*1144	-	-	-	-	-	-	-	17
42 Net L-T cap gain less net ST loss	98667	-	*1	-	-	*3133	*47	*509	*227	*288	269	185	94007
43 Net gain, noncapital assets	55696	*20699	*62	*3590	*575	*350	*16742	*2663	*4129	*24	1449	52	5360
44 Dividends, domestic corporations	5621	-	-	-	*60	*47	*1056	*44	-	*66	451	-	3896
45 Dividends, foreign corporations	*597897	-	-	-	-	-	-	-	*624	-	-	756	596516
46 Other receipts	848729	*23767	59630	*2546	*6514	*10457	25434	5240	17174	*21364	27972	8961	639671
47 Total deductions	34606613	105009	2102810	2399463	913127	1093548	2175075	1125476	1185006	1031946	1025213	546272	20903669
48 Cost of sales and operations	16804454	*24027	869717	1634079	356273	323480	1006049	301481	581330	*613154	379955	191350	10523560
49 Compensation of officers	1707010	*2052	488459	*141759	98457	182774	121954	221304	153413	19122	50261	12762	214692
50 Repairs	135959	*212	4058	5829	7148	5240	12169	2352	2484	*4196	1775	2211	88286
51 Bad debts	130896	*656	*434	*150	*2811	*1221	3364	*3872	*2363	*1710	5544	1628	107143
52 Rent paid on business property	608199	93	30665	34585	64662	30695	68607	*15876	13522	16912	12210	10715	309658
53 Taxes paid	467798	*1451	47298	25346	26649	29076	49806	10194	15458	15682	11061	5657	230122
54 Interest paid	2397265	*5379	5915	12165	12799	11408	37667	14617	24831	*17435	38319	16364	2200366
55 Contributions or gifts	16748	*12	*767	*276	*219	*531	*495	*6	*3	*104	470	575	13290
56 Amortization	2173388	-	26456	*40988	*22180	*24184	38644	*375261	127826	118602	211452	215778	972017
57 Depreciation	1678193	*35583	73360	79526	48151	30682	161087	23752	16462	24477	69203	13818	1102093
58 Depletion	55	-	-	-	-	-	-	-	-	-	-	55	-
59 Advertising	1131323	*1167	5386	*5324	12608	*13247	14819	*2791	12352	*11187	30415	2679	1019348
60 Pension, prof sh, stock, annuity	84865	-	*27606	-	*4151	*10830	6030	*2457	*1261	*2073	1527	1127	27803
61 Employee benefit programs	217983	*100	*8738	*2583	*6485	*4076	24622	*29813	*4989	*7374	2680	5011	121512
62 Net loss, noncapital assets	37581	-	*4476	-	*787	*349	*1072	*10261	*469	*14031	488	309	5339
63 Other deductions	7014897	34278	509476	416852	249748	425755	628691	111439	228244	165889	209852	66233	3968440
64 Total receipts less total deducts	57884	20178	-51275	326	-13255	6048	-73300	-10365	-36062	28321	-67033	10452	243851
65 Const taxable inc frm rel frn corps	367566	-	-	-	-	-	-	-	*2005	-	156	-	365405
66 Net income (less deficit), total	416419	20178	-51275	326	-13255	6048	-73304	-10395	-34057	28141	-67494	10116	601390
67 Net income, total	1422449	*53783	72111	*43251	*11761	*51011	51139	*25168	36668	*55464	47702	41145	933245
68 Deficit, total	1006030	*33605	123387	*42925	*25015	*44963	124443	*35563	70725	*27323	115195	31029	331855
69 Net income (less def), Form 1120-A	*-2962	-	*-1691	*-1271	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1	*-1	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	40156	*21593	-6063	*1682	-	*21679	*-19661	*3121	*7690	*17395	2346	-9626	-
72 Statutory special deductions, total	619934	*1155	*9576	-	*4117	*372	17565	*478	*15934	*10203	5835	11317	543384
73 Net operating loss deduction	484861	*1155	*9576	-	*4075	*339	*16754	*447	*15934	*10156	5474	11317	409634
74 Dividends received deduction	135073	-	-	-	*42	*33	*811	*31	-	*46	361	-	133749
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	555285	-	*9222	*13357	*7643	*5094	20293	*14960	*12639	*27904	23728	29829	390615
77 Income tax before credits, total	202958	-	*1441	*2085	*1228	*1246	6743	*5181	*4462	*9728	8493	10725	151626
78 Regular tax	185215	-	*1382	*2085	*1147	*1246	5547	*5181	*4258	*9482	8097	10440	136350
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	16565	-	*58	-	*82	-	*1195	-	*194	*222	365	232	14217
82 Environmental tax	1178	-	-	-	-	-	-	-	*11	*24	31	53	1059
83 Foreign tax credit	101218	-	-	-	-	-	-	*146	*3069	*704	2	386	96911
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*301	-	-	-	*146	-	*101	-	-	-	54	-	-
88 Prior year minumum tax credit	*367	-	-	*118	-	-	*61	-	-	-	188	-	-
89 Income tax after credits, total	101073	-	*1441	*1967	*1082	*1246	6580	*5036	*1393	*9025	8249	10339	54715

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture theaters

MINOR INDUSTRY 7830
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2492	-	*936	*1084	*320	-	*111	-	*21	*8	4	**	8
2 Total assets	6703934	-	*4842	*169122	*106037	-	*204749	-	*355727	*256326	426590	**	5180540
3 Cash	358455	-	*897	*11754	*2990	-	*32389	-	*20065	*27516	78051	**	184793
4 Notes and accounts receivable	923832	-	-	-	*600	-	*1388	-	*6476	*16092	14591	**	884685
5 Less: Allowance for bad debts	12485	-	-	-	-	-	-	-	-	-	-	-	12485
6 Inventories	21772	-	*131	*204	*526	-	*913	-	*1979	*1036	1601	**	15382
7 Investments in govt. obligations, Total	*12300	-	-	-	-	-	-	-	*2191	-	10109	**	-
8 Tax-exempt securities	*8892	-	-	-	-	-	-	-	*8892	-	-	-	-
9 Other current assets	258401	-	*72	*20437	*9185	-	*1529	-	*6501	*6450	2949	**	211278
10 Loans to stockholders	35484	-	-	*19776	-	-	*941	-	*5296	-	772	**	8700
11 Mortgage and real estate loans	*3133	-	-	-	-	-	*2234	-	-	*899	-	-	-
12 Other investments	1347985	-	-	-	-	-	*40508	-	*44544	*468	18542	**	1243922
13 Depreciable assets	4354811	-	*10663	*185591	*178699	-	*234197	-	*344304	*270947	242175	**	2888234
14 Less: Accumulated depreciation	1618018	-	*10283	*79152	*94454	-	*128488	-	*116319	*104993	51295	**	1033033
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	409434	-	*3127	*6593	*6501	-	*16837	-	*20984	*20346	36107	**	298938
18 Intangible assets (Amortizable)	619485	-	*211	*3545	*9965	-	*1668	-	*3107	*13815	47842	**	539331
19 Less: Accumulated amortization	167966	-	*11	*181	*9384	-	*1237	-	*1567	*2577	8170	**	144840
20 Other assets	148419	-	*34	*555	*1409	-	*1870	-	*9271	*6328	33318	**	95635
21 Total liabilities	6703934	-	*4842	*169122	*106037	-	*204749	-	*355727	*256326	426590	**	5180540
22 Accounts payable	604587	-	-	-	*1825	-	*10023	-	*28089	*33527	33868	**	497256
23 Mort, notes, and bonds under 1 yr	240742	-	-	*2606	*6407	-	*567	-	*17922	*38768	11541	**	162932
24 Other current liabilities	1372246	-	-	*3714	*11261	-	*6700	-	*25120	*13892	27422	**	1284136
25 Loans from stockholders	146112	-	*7044	*12780	*74863	-	*47784	-	-	-	3640	**	-
26 Mort, notes, bonds, 1 yr or more	2045120	-	-	*52054	*41833	-	*73175	-	*169378	*101607	215230	**	1391843
27 Other liabilities	287093	-	-	-	*448	-	*-42615	-	*54981	*14056	63308	**	196914
28 Net worth	2008034	-	*-2202	*97968	*-30601	-	*109115	-	*60237	*54476	71581	**	1647459
29 Capital stock	1002249	-	*459	*12729	*2866	-	*10842	-	*18137	*2714	43971	**	910531
30 Paid-in or capital surplus	787159	-	*5588	*56284	*51117	-	*18499	-	*6823	*26068	18990	**	603790
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	286388	-	*136	*47097	*-45538	-	*85017	-	*7013	*25695	28660	**	138308
33 Retained earnings (S Corp)	-31717	-	*-8385	*-14117	*-32235	-	*-5244	-	*28264	-	-	-	-
34 Less: Cost of treasury stock	*36045	-	-	*4025	*6811	-	-	-	-	-	20040	**	5170
35 Total receipts	4174899	-	*78293	*128356	*142565	-	*219650	-	*382387	*377038	371142	**	2475469
36 Business receipts	3884945	-	*75038	*127440	*141925	-	*217658	-	*375525	*370658	363244	**	2213456
37 Interest	125687	-	-	-	*63	-	*759	-	*126	*2164	2129	**	120447
38 Interest on govt. obligations, State and local	*1864	-	-	*205	-	-	*805	-	*280	-	-	-	574
39 Rents	48538	-	-	-	*209	-	-	-	*230	*1250	411	**	46438
40 Royalties	5	-	-	-	-	-	-	-	-	-	-	-	5
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*36032	-	-	-	-	-	-	-	*11	-	10	-	36012
43 Net gain, noncapital assets	*5077	-	-	-	-	-	-	-	*7	*38	-	-	5032
44 Dividends, domestic corporations	*2023	-	-	-	-	-	*201	-	-	*512	3	**	1308
45 Dividends, foreign corporations	141	-	-	-	-	-	-	-	-	-	-	-	141
46 Other receipts	70587	-	*3255	*711	*369	-	*228	-	*6208	*2415	5346	**	52057
47 Total deductions	3982203	-	*67979	*120751	*166819	-	*194940	-	*374979	*353862	346701	**	2356172
48 Cost of sales and operations	1125722	-	*20366	*7630	*29775	-	*46950	-	*193524	*132984	155915	**	538576
49 Compensation of officers	40589	-	*832	*3637	*2042	-	*2756	-	*13547	*4144	434	-	13197
50 Repairs	84348	-	*2093	*6066	*3422	-	*5904	-	*6812	*7293	2356	**	50402
51 Bad debts	3165	-	-	-	-	-	*41	-	-	*702	117	**	2305
52 Rent paid on business property	471554	-	*12354	*14342	*9797	-	*24271	-	*23058	*46836	36936	**	303960
53 Taxes paid	160065	-	*7008	*5077	*5677	-	*8384	-	*14827	*15963	11448	**	91682
54 Interest paid	288975	-	-	*2637	*5271	-	*5648	-	*14692	*13313	21340	**	226075
55 Contributions or gifts	2341	-	-	-	-	-	*4	-	-	*119	166	**	2052
56 Amortization	55332	-	*11	*126	*1422	-	*143	-	*1271	*1467	3622	**	47271
57 Depreciation	217894	-	*220	*6081	*9079	-	*11395	-	*19651	*17227	22373	**	131869
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	123971	-	*5835	*3524	*4359	-	*5445	-	*13711	*11947	9596	**	69555
60 Pension, prof sh, stock, annuity	4233	-	-	-	*111	-	*179	-	*41	*274	12	-	3617
61 Employee benefit programs	19982	-	-	-	*639	-	*705	-	*1630	*1731	835	**	14441
62 Net loss, noncapital assets	*23004	-	-	-	*12703	-	*144	-	-	*1158	172	**	8828
63 Other deductions	1361026	-	*19261	*71631	*82523	-	*82970	-	*72216	*98704	81379	**	852343
64 Total receipts less total deducts	192697	-	*10314	*7605	*-24254	-	*24710	-	*7408	*23176	24440	**	119297
65 Const taxable inc frm rel frn corps	220	-	-	-	-	-	-	-	-	-	33	**	187
66 Net income (less deficit), total	191053	-	*10314	*7401	*-24254	-	*23906	-	*7128	*23176	24474	**	118909
67 Net income, total	265511	-	*10727	*11491	*1091	-	*28753	-	*9226	*23176	24474	**	156573
68 Deficit, total	74459	-	*413	*4091	*25346	-	*4847	-	*2098	-	-	-	37664
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	14017	-	*10178	*4431	*-8989	-	*8586	-	*-189	-	-	-	-
72 Statutory special deductions, total	86117	-	-	*442	-	-	*141	-	*1125	*11064	657	**	72688
73 Net operating loss deduction	84537	-	-	*442	-	-	-	-	*1125	*10552	655	**	71763
74 Dividends received deduction	*1580	-	-	-	-	-	*141	-	-	*512	2	**	925
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	146228	-	*196	*3340	-	-	*16687	-	*6192	*12112	23817	**	83884
77 Income tax before credits, total	53907	-	*29	*501	-	-	*5610	-	*2498	*5445	8224	**	31600
78 Regular tax	49799	-	*29	*501	-	-	*5610	-	*2105	*4128	8175	**	29250
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*3866	-	-	-	-	-	-	-	*385	*1307	17	-	2157
82 Environmental tax	242	-	-	-	-	-	-	-	*8	*9	32	**	193
83 Foreign tax credit	46	-	-	-	-	-	-	-	-	-	-	-	46
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2563	-	-	-	-	-	-	-	-	*492	386	**	1685
88 Prior year minumum tax credit	2150	-	-	-	-	-	-	-	-	-	971	**	1179
89 Income tax after credits, total	49148	-	*29	*501	-	-	*5610	-	*2498	*4954	6867	**	28689

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	82433	7471	49469	10895	6402	3644	3692	439	216	98	58	30	20
2 Total assets	75232475	-	1263462	1683493	2253199	2569243	8055503	3176058	3205113	3468594	4146090	4261899	41149821
3 Cash	4534695	-	325896	334612	327100	334062	617516	298311	265533	286437	373763	485509	885956
4 Notes and accounts receivable	5229874	-	58431	82113	125507	216117	419581	247936	165220	348277	390933	187502	2988257
5 Less: Allowance for bad debts	333102	-	-	-	-	*1633	6461	*3071	9163	14394	9586	29645	259149
6 Inventories	2668161	-	64144	108819	81875	77502	345454	68769	68972	170358	57602	57888	1566777
7 Investments in govt. obligations, Total	108322	-	*373	*8684	-	-	*9366	-	*19401	*27506	7803	-	35189
8 Tax-exempt securities	114076	-	*211	*6374	*3967	-	*708	*7897	*24814	*554	5836	63716	-
9 Other current assets	6208083	-	71038	60612	75789	133017	294916	93232	157960	283839	289791	367813	4380076
10 Loans to stockholders	746962	-	69227	99439	43492	57239	224701	*8299	*29302	*33219	126213	22	55810
11 Mortgage and real estate loans	616545	-	*12609	*28016	*19562	*52941	*15712	*165	*2961	*3165	25440	1216	454757
12 Other investments	15410526	-	*1373	*35039	100955	110911	372932	249992	409989	362487	357185	596095	12813569
13 Depreciable assets	50111820	-	1848058	2329463	3177260	2632736	7539891	2920715	2370827	2042022	2654084	2248753	20348011
14 Less: Accumulated depreciation	21754331	-	1335632	1503728	1982952	1476958	3391651	1290872	1046358	809828	1025315	708928	7182109
15 Depletable assets	*9430	-	-	*7087	*1356	-	-	-	-	-	986	-	-
16 Less: Accumulated depletion	*6166	-	-	*5892	-	-	-	-	-	-	274	-	-
17 Land	4867124	-	100833	40516	197546	337126	1104811	440266	440920	285149	443854	268465	1207637
18 Intangible assets (Amortizable)	5613544	-	60145	72548	50949	163090	385482	105330	210765	256217	316070	403446	3589503
19 Less: Accumulated amortization	1736574	-	43331	68200	23981	112108	102807	68577	56524	129684	157045	60482	913833
20 Other assets	2823485	-	30087	47989	54776	45199	225352	97668	150495	323269	288750	380529	1179371
21 Total liabilities	75232475	-	1263462	1683493	2253199	2569243	8055503	3176058	3205113	3468594	4146090	4261899	41149821
22 Accounts payable	5581746	-	372988	150456	86663	271714	489189	172079	175581	366209	233288	138193	3125386
23 Mort, notes, and bonds under 1 yr	5140984	-	49816	131457	106197	171471	706042	311643	286319	216153	301760	204370	2655756
24 Other current liabilities	7130770	-	108826	238089	216882	319277	696786	397938	359031	554975	556820	318202	3363944
25 Loans from stockholders	5888244	-	1278954	679375	801627	342557	1148336	505445	270354	206403	220861	241499	192833
26 Mort, notes, bonds, 1 yr or more	20821638	-	302574	438964	547617	861553	2662191	1154449	711681	721639	1390200	1380319	10650452
27 Other liabilities	4986386	-	5621	102456	47533	164373	370140	230299	409460	247119	240047	274105	2895234
28 Net worth	25682708	-	-855317	-57305	446680	438297	1982820	404207	992687	1156096	1203114	1705211	18266218
29 Capital stock	4706752	-	449416	200767	352993	385446	863101	226128	347778	223540	259175	247281	1151127
30 Paid-in or capital surplus	18945914	-	513549	237025	300093	227574	1575423	724602	1073056	710660	890147	995748	11698038
31 Retained earnings, appropriated	*77040	-	-	-	-	-	*17690	*39106	*14865	*5379	-	-	-
32 Retained earnings, unappropriate	6698479	-	-99442	88446	301255	142129	271708	-415810	-385922	121028	-29572	302605	6402055
33 Retained earnings (S Corp)	-3168036	-	-1673814	-562045	-440709	-229613	-569753	-88098	-42327	110742	133664	193916	-
34 Less: Cost of treasury stock	1577443	-	45026	*21498	66952	87238	175349	*81722	14764	*15252	50300	34339	985002
35 Total receipts	71939457	1653771	5826723	4382939	4072258	3620663	8956778	3712047	2912368	3994783	3642056	2806352	26358720
36 Business receipts	65461687	1523328	5650395	4306372	3855419	3539149	8629607	3239003	2570292	3536012	3376498	2515489	22720124
37 Interest	956838	3875	14583	2782	12531	9338	18645	5454	14629	24888	22484	29973	797656
38 Interest on govt. obligations, State and local	23634	-	*44	-	*329	*374	*2232	*426	*52	*1236	2082	4567	12293
39 Rents	392505	*14	*5277	*599	*4659	*3249	33219	*9479	3812	8362	13514	15382	294940
40 Royalties	1398019	*2675	*54350	*2466	*25	-	*5799	-	*8814	*40990	5616	3064	1274221
41 Net S-T cap gain less net LT loss	34869	-	*27933	*1	-	-	*1	-	*1143	*1560	2816	123	1292
42 Net L-T cap gain less net ST loss	133954	*16204	*11405	*844	*7046	*22385	*4268	*6357	*6179	*14550	8826	14437	21453
43 Net gain, noncapital assets	589120	*79200	*1479	*4860	8314	6556	59038	15109	19718	1562	25077	3227	364980
44 Dividends, domestic corporations	31942	27	-	*277	*1899	-	*879	-	*30	*2494	946	499	24891
45 Dividends, foreign corporations	61134	*258	-	-	-	-	*50	-	-	*1202	120	7037	52467
46 Other receipts	2855755	28191	61256	64739	182036	39613	203040	436219	287700	361927	184078	212554	794403
47 Total deductions	70128356	1573291	5739258	4275002	4058562	3511998	9044342	3759591	2963515	3822799	3380775	2633812	25365410
48 Cost of sales and operations	22489413	184754	793464	975452	1355678	1089480	2508425	1484166	1243155	1365502	687577	616765	10184997
49 Compensation of officers	3091369	12130	528379	412805	193499	145294	839793	137996	76728	71504	93331	34273	545637
50 Repairs	1102075	47829	119247	84806	128909	112788	236893	59804	36017	40095	44321	26513	164853
51 Bad debts	569414	*4382	*2998	2209	2113	3737	16328	5558	14811	6384	14392	14134	482368
52 Rent paid on business property	2848308	63829	561300	281697	196471	192766	382093	118004	84422	130508	165343	51347	620528
53 Taxes paid	2954631	73488	244979	187560	214566	158224	380814	201082	150423	190106	275430	207756	670203
54 Interest paid	2389508	109860	40169	61229	76983	92131	275213	110427	83784	77965	90777	118768	1252200
55 Contributions or gifts	26133	*95	282	*321	612	813	596	*209	956	1892	2834	1502	16021
56 Amortization	607515	28393	27891	10543	9688	25385	41709	22078	23155	18169	42690	28895	328919
57 Depreciation	4589444	92090	211080	273610	272298	196874	646515	197727	141128	147218	173300	135580	2102024
58 Depletion	*1248	-	*52	-	*10	-	*267	-	-	-	394	526	-
59 Advertising	1604511	44527	200404	93954	83026	100891	215689	66507	81659	112291	64001	101574	439989
60 Pension, prof sh, stock, annuity	222493	*914	26480	*25125	*14781	*7927	20198	15712	10541	11414	19163	17743	52495
61 Employee benefit programs	620649	*42227	26317	20022	23572	12659	58502	23618	38976	46680	58272	66226	203580
62 Net loss, noncapital assets	118481	*12769	*1022	*4793	15170	*1744	27516	*851	*13493	5386	15758	6404	13575
63 Other deductions	26893165	856006	2955193	1840877	1471187	1371285	3393791	1315852	964268	1597685	1633192	1205808	8288020
64 Total receipts less total deducts	1811101	80480	87465	107937	13695	108665	-87564	-47544	-51148	171983	261281	172539	993311
65 Const taxable inc frm rel frn corps	*24884	-	-	-	-	-	*5	-	-	-	137	3687	21055
66 Net income (less deficit), total	1812350	80480	87421	107937	13366	108291	-89790	-47970	-51200	170748	259335	171660	1002072
67 Net income, total	4104039	174190	376204	296233	182108	209822	393619	162679	211515	264233	329098	254135	1250202
68 Deficit, total	2291688	93710	288782	188296	168742	101531	483409	210649	262715	93486	69763	82475	248130
69 Net income (less def), Form 1120-A	4460	*5422	1046	*-2579	*571	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-7082	-7082	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	594812	22515	43621	105506	-12408	82341	-24522	19722	44906	117385	166012	29733	-
72 Statutory special deductions, total	621610	*84347	42576	18992	*10906	*37435	38187	*27240	*7618	27699	4985	12857	308767
73 Net operating loss deduction	566402	*84328	42576	18795	*9577	*37435	37574	*27240	*7597	*24726	4323	12508	259723
74 Dividends received deduction	55208	19	-	*197	*1329	-	*613	-	*21	2973	662	349	49044
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1716145	*20032	67328	23343	50215	32994	75199	*19663	56781	86548	149787	192715	941539
77 Income tax before credits, total	578827	*5768	14130	3603	11239	6551	24643	*6693	19773	31509	52039	67636	335241
78 Regular tax	562506	*4179	14130	3583	11197	5960	22256	*6560	19206	29428	51250	67003	327752
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	13782	1504	-	-	*42	*591	2377	*116	*548	2011	557	372	5664
82 Environmental tax	2463	85	-	-	-	-	*10	*16	*18	71	177	261	1825
83 Foreign tax credit	*96793	-	-	-	-	-	-	*48	*77	*248	257	2428	93736
84 U.S. Possessions tax credit	452	-	-	-	-	-	452	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	33	-	-	-	-	-	-	-	-	-	33	-	-
87 General business credit	7540	-	*146	-	*195	*18	*338	*34	*19	*19	283	669	5820
88 Prior year minumum tax credit	8234	-	-	-	-	*5	*615	*215	*789	*296	91	86	6138
89 Income tax after credits, total	465774	*5768	13984	3603	11045	6529	23237	*6396	18888	30947	51376	64454	229547

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 57
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	457258	29543	323820	57401	21129	11885	10635	1374	886	269	140	93	83
2 Total assets	192240226	-	8104912	8982609	7346757	8292356	22561996	9450115	13724078	10431218	9579434	14709811	79056940
3 Cash	20978445	-	2310247	2075197	1603383	1580446	2828732	1381984	1845455	1390602	1084901	1387861	3489639
4 Notes and accounts receivable	39505405	-	725692	1193439	1249863	1648087	6115161	2416653	3686277	2473714	2372702	4020224	13603593
5 Less: Allowance for bad debts	3336677	-	13108	34599	37595	32259	211696	178651	222650	200831	193139	323242	1888907
6 Inventories	3724251	-	239762	246025	244938	265043	584197	281213	476362	227596	109740	206408	842967
7 Investments in govt. obligations, Total	2444295	-	*12655	-	*9355	*50262	139995	*79287	124639	155385	183497	58943	1630277
8 Tax-exempt securities	1299656	-	5343	*38937	*30551	*9687	*55904	*17158	*57656	*43332	88309	208028	744750
9 Other current assets	12158991	-	377798	526709	385851	558062	1274146	734700	939012	921041	841227	1386003	4214441
10 Loans to stockholders	3077294	-	750000	662881	322318	263091	438152	131156	118128	40052	121521	26667	203328
11 Mortgage and real estate loans	1492576	-	12003	*87767	*76393	*82464	*22405	*57236	103167	*2190	54958	8638	985355
12 Other investments	25734568	-	280556	781497	489874	704558	2013492	1056771	1259338	1127906	873055	2222138	14925382
13 Depreciable assets	94156110	-	10164628	6400831	5076841	5176101	12994063	4598483	6559666	4253485	3456327	4890387	30585298
14 Less: Accumulated depreciation	42389956	-	7365800	3752537	2833677	2888122	6068246	1943794	2823612	1655385	1237307	1916576	9904899
15 Depletable assets	167078	-	*28006	*9719	*1738	*2710	*14397	*39431	*44	-	47614	215	23205
16 Less: Accumulated depletion	85368	-	*17870	*6963	-	*2550	*7832	*21475	-	-	15770	215	12693
17 Land	5380818	-	70115	163958	254948	300887	822780	373083	358361	351056	192369	338300	2154962
18 Intangible assets (Amortizable)	15052257	-	424188	544085	335083	438650	743958	274751	872532	963014	1079320	1425290	7951387
19 Less: Accumulated amortization	3170123	-	247119	285899	162803	191623	241305	86459	217033	262321	189484	243166	1042910
20 Other assets	16050606	-	347817	331560	299695	326864	1043696	238588	586736	600382	709592	1013909	10551765
21 Total liabilities	192240226	-	8104912	8982609	7346757	8292356	22561996	9450115	13724078	10431218	9579434	14709811	79056940
22 Accounts payable	15223067	-	802430	602511	601439	758385	2741477	1138917	1501834	1078314	774916	1239489	3983355
23 Mort, notes, and bonds under 1 yr	13094160	-	1125147	749979	831823	856160	2030126	885044	1210002	778887	692375	998355	2936262
24 Other current liabilities	25110376	-	1434296	1078634	892583	1093299	3340929	1375239	1951796	1936278	1432448	1933937	8640937
25 Loans from stockholders	11179976	-	2871635	1540444	907332	782867	1659354	236394	392809	250880	160682	51748	2325830
26 Mort, notes, bonds, 1 yr or more	46394049	-	1654299	1640663	1561942	1909969	6293396	2437431	3004029	2274960	2364676	3219355	20033330
27 Other liabilities	13103625	-	518857	332393	262965	258552	1315364	533228	1090841	887569	665042	882171	6356643
28 Net worth	68134975	-	-301752	3037986	2288673	2633123	5181350	2843862	4572767	3224329	3489295	6384757	34780583
29 Capital stock	11170646	-	1238567	1001626	400800	601146	1367067	648212	1690047	865680	684000	811591	1861910
30 Paid-in or capital surplus	54770067	-	2017224	1146914	1012649	981147	3339840	2491342	5505825	4068039	4035489	4294049	25877550
31 Retained earnings, appropriated	308492	-	*13392	*10649	*32870	*7209	*71869	*90057	*798	*41831	-	2017	37800
32 Retained earnings, unappropriate	2216223	-	-908546	394915	494892	424908	-547377	-1031797	-2798745	-1856770	-1253247	1302183	7995807
33 Retained earnings (S Corp)	2617847	-	-2328600	682130	469908	752400	1355291	816388	341058	222785	54419	159865	92202
34 Less: Cost of treasury stock	2948299	-	333789	198249	122444	133687	405339	170340	166217	117236	31366	184948	1084686
35 Total receipts	332425899	7841624	62266818	29854772	21828933	18457114	44101024	13749563	20083652	14967832	10455983	17933578	70885005
36 Business receipts	318610169	7020118	60988835	28898645	21250526	17932256	42232931	13064421	19262651	14387153	9844208	16928882	66799542
37 Interest	2025456	139886	32542	46202	25415	34664	96509	42932	114086	99637	100358	227334	1065889
38 Interest on govt. obligations, State and local	170029	*6399	*1878	6038	*3955	3725	6351	3192	17476	7147	7439	20970	85460
39 Rents	614941	*29309	18869	6965	11148	9738	59747	13413	34048	33156	18071	63857	316619
40 Royalties	420087	11981	*20105	*18803	*2766	*3340	*8565	*1976	12285	11228	16897	10381	301759
41 Net S-T cap gain less net LT loss	70089	*301	*6994	*6848	*9771	*265	1494	*3186	1796	*1074	11912	8375	18074
42 Net L-T cap gain less net ST loss	930171	60203	43410	26634	34072	20992	135928	36544	41907	52864	65720	88427	323470
43 Net gain, noncapital assets	403516	73604	34629	23616	7089	9980	12250	17239	21289	6670	20870	12943	163336
44 Dividends, domestic corporations	92571	*3093	2021	6000	7446	7592	3448	2129	2345	19623	840	7921	30113
45 Dividends, foreign corporations	23688	129	-	-	*129	-	*250	-	*1195	*1697	2765	1508	16016
46 Other receipts	9065182	496601	1117533	815020	476616	434563	1543551	564532	574573	347584	366903	562980	1764727
47 Total deductions	322538217	7866404	60089975	28810565	21227085	17834717	42979540	13787362	20059807	14977931	10441484	17243678	67219669
48 Cost of sales and operations	83725810	1813345	7745156	4283151	4801014	4527437	12202289	4070142	7425355	5041725	2824724	6536026	22455446
49 Compensation of officers	29512404	313233	13451142	5792551	2976063	2182917	2557743	531746	588857	203680	198285	233171	483016
50 Repairs	2721542	84903	453857	235441	173909	186039	474333	99506	122190	114766	73159	132551	570890
51 Bad debts	3215159	416446	97769	55714	56761	55130	301161	150410	171515	284599	134181	269779	1221693
52 Rent paid on business property	12105218	246177	3330748	1391608	854296	659584	1561615	439826	610983	466737	383329	532452	1627864
53 Taxes paid	12046196	339869	2550859	1204034	763609	775866	1762239	524156	706173	436292	330783	526697	2125618
54 Interest paid	5583606	219867	317936	251498	222089	263911	646596	301573	356851	254007	228747	380771	2139760
55 Contributions or gifts	102285	14008	9966	6489	3380	2856	5572	2802	3401	4199	7686	5216	36710
56 Amortization	1099145	31058	76129	52161	44364	53696	98035	23760	86282	73932	55916	88469	415342
57 Depreciation	7259626	215277	884743	538305	416443	434328	934939	328131	464788	327158	292513	401408	2021594
58 Depletion	22076	10	*3545	-	*239	-	*3345	*11825	*-0	23	385	30	2673
59 Advertising	2593485	69508	624277	278064	135916	169678	323228	142173	144744	106921	50421	120708	427848
60 Pension, prof sh, stock, annuity	3209285	72633	1032070	365158	253743	226057	254027	88085	151292	59250	54397	106395	546178
61 Employee benefit programs	7109896	200643	638588	429264	304945	320411	995778	467423	480749	563291	263469	493596	1951741
62 Net loss, noncapital assets	339912	23813	18834	5725	45229	7878	25245	7524	25413	22422	33964	33822	90041
63 Other deductions	151892571	3805615	28854358	13921402	10175084	7968929	20833396	6598280	8721212	7018929	5509523	7382587	31103255
64 Total receipts less total deducts	9887682	-24780	2176842	1044207	601848	622397	1121484	-37799	23845	-10098	14499	689900	3665336
65 Const taxable inc frm rel frn corps	41003	-	-	*13117	-	*254	-	-	*1364	*198	146	1131	24793
66 Net income (less deficit), total	9758656	-31179	2174964	1051286	597893	618926	1115133	-40991	7734	-17047	7207	670061	3604669
67 Net income, total	17659179	491130	3731887	1875793	1095477	1106058	2172628	624048	748129	473104	417630	887560	4035737
68 Deficit, total	7900523	522309	1556923	824507	497583	487131	1057495	665039	740395	490151	410423	217499	431068
69 Net income (less def), Form 1120-A	-26303	494	-30269	-6945	10416	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-166040	-166040	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	6084620	63690	2242621	1065817	608609	576894	1027526	290539	137914	67749	-5453	19437	-10723
72 Statutory special deductions, total	1464871	51503	270112	106232	54464	91687	238294	30547	108240	93370	63307	85036	272079
73 Net operating loss deduction	1389605	49338	268997	101249	49490	85577	235704	29101	106848	78236	62698	75113	247253
74 Dividends received deduction	71614	*2165	*1115	4983	4974	6110	2590	*1446	1392	15135	609	6539	24557
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7676812	265435	341696	277356	200557	199037	587104	201924	413782	292681	346467	782770	3768002
77 Income tax before credits, total	2537700	90943	61602	51610	44981	53403	188941	68779	144374	106923	121860	275809	1328477
78 Regular tax	2496365	89257	59562	51602	44980	52143	185703	67798	140760	99915	118716	270311	1315618
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	9	-	-	-	-	-	-	-	-	-	-	9	-
81 Alternative minumum tax	33046	*1470	*2038	-	-	*1259	3220	*952	3145	6781	2327	4383	7471
82 Environmental tax	7462	303	-	*8	-	-	*18	*29	242	286	378	1002	5196
83 Foreign tax credit	34416	2804	-	*2896	*6	*76	*366	*1584	*5952	*716	5289	11119	3609
84 U.S. Possessions tax credit	3163	-	-	-	284	646	247	902	1084	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*442	-	*51	-	-	-	-	-	-	-	391	-	-
87 General business credit	34654	*621	*905	*1665	-	*776	7461	*916	1516	*105	2101	2646	15942
88 Prior year minumum tax credit	33996	*614	-	-	-	*135	1231	*2374	*2069	*720	2126	1660	23066
89 Income tax after credits, total	2431028	86903	60646	47048	44691	51770	179636	63002	133753	105382	111953	260384	1285860

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	39760	*1413	27094	8008	1547	1079	545	*24	37	*13	-	**	**
2 Total assets	6179242	-	1016765	1194366	554187	744986	960716	*151510	577482	*979230	-	**	**
3 Cash	1530540	-	323692	282941	148238	193391	153276	*15120	31805	*382078	-	**	**
4 Notes and accounts receivable	977717	-	*10103	72136	*67807	124092	262495	*61899	176396	*202789	-	**	**
5 Less: Allowance for bad debts	62039	-	-	*5049	-	-	*11082	*1732	*33353	*10823	-	**	-
6 Inventories	51146	-	*16637	*5946	*13680	*6893	*815	*8	*5164	*2003	-	**	-
7 Investments in govt. obligations, Total	*16406	-	-	-	-	-	*3544	-	-	*12862	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	446525	-	56307	82260	23844	*31935	35407	*957	25007	*190810	-	**	**
10 Loans to stockholders	341301	-	109518	124153	*14506	*32197	*41893	-	*17901	*1133	-	-	-
11 Mortgage and real estate loans	*47536	-	-	*1131	*5234	*33652	-	-	*7008	*511	-	-	-
12 Other investments	343306	-	30580	44695	*45641	*22694	104482	*3187	*24384	*67642	-	**	-
13 Depreciable assets	5354348	-	1815874	1355515	517166	512176	603712	*82482	*240386	*227037	-	**	-
14 Less: Accumulated depreciation	3491022	-	1431930	911186	322270	295326	319302	*24696	*69664	*116648	-	**	-
15 Depletable assets	*1837	-	-	*99	*1738	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*99	-	-	*99	-	-	-	-	-	-	-	-	-
17 Land	109143	-	*117	*57546	-	*13038	*11981	*4115	*13663	*8683	-	**	-
18 Intangible assets (Amortizable)	276057	-	52111	51529	*13339	*44426	61768	*11326	*19060	*22499	-	**	-
19 Less: Accumulated amortization	96288	-	28928	7548	*6607	*17917	12697	*668	*10501	*11421	-	**	-
20 Other assets	332828	-	62684	40299	31872	43735	24424	*-488	*130226	*76	-	**	-
21 Total liabilities	6179242	-	1016765	1194366	554187	744986	960716	*151510	577482	*979230	-	**	**
22 Accounts payable	528800	-	16821	*21552	*22278	*65126	137345	*14561	*50150	*200967	-	**	**
23 Mort, notes, and bonds under 1 yr	514061	-	89281	71344	64027	*86749	134052	*7649	*12555	*48403	-	-	-
24 Other current liabilities	1208871	-	253894	150623	79759	63545	177644	*50487	75038	*357880	-	**	**
25 Loans from stockholders	750898	-	242532	274218	*64153	*39460	*113505	-	*3176	*13853	-	-	-
26 Mort, notes, bonds, 1 yr or more	1008969	-	98898	153840	84230	167542	252002	*55748	*108580	*88128	-	**	-
27 Other liabilities	594711	-	40549	*16072	*31404	*5684	79887	-	*84496	*336620	-	**	-
28 Net worth	1572934	-	274790	506717	208335	316880	66281	*23064	243487	*-66621	-	**	**
29 Capital stock	464323	-	85762	68431	5148	101942	118686	*2639	*14694	*67021	-	**	**
30 Paid-in or capital surplus	1446563	-	279215	98047	*8189	*27357	177402	*96991	*670344	*89017	-	**	-
31 Retained earnings, appropriated	*61	-	*61	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-619228	-	114712	123727	98431	36206	-232503	*-87787	*-450011	*-222003	-	**	**
33 Retained earnings (S Corp)	381320	-	-152610	234610	105978	169457	4171	*11220	*8494	-	-	-	-
34 Less: Cost of treasury stock	100106	-	*52351	*18098	*9411	*18082	*1475	-	*33	*655	-	-	-
35 Total receipts	28824308	*63847	12272264	5112904	2210348	1748588	3100772	*202771	771669	*3341144	-	**	**
36 Business receipts	28330766	*61735	12052759	4997419	2187238	1732596	3068797	*194739	742315	*3293168	-	**	**
37 Interest	31083	-	2831	7789	*1570	*1913	2027	*183	*3726	*11044	-	**	**
38 Interest on govt. obligations, State and local	*4058	-	*247	*728	*731	*1480	-	-	*483	*389	-	-	-
39 Rents	14799	-	-	*644	*4119	-	*4615	*1733	*2958	731	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*20405	*2892	*156	*4998	-	-	*39	*946	*435	*10939	-	**	-
43 Net gain, noncapital assets	18935	-	*11993	*2322	-	-	-	*1041	*2811	*768	-	**	-
44 Dividends, domestic corporations	*919	-	*64	-	-	-	*259	-	*461	*135	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	403342	*-780	204214	99004	16690	12600	25036	*4129	*18480	*23969	-	**	**
47 Total deductions	28236833	*51450	11908909	4903276	2176915	1680820	3122880	*237824	786018	*3368742	-	**	**
48 Cost of sales and operations	1681502	*3146	184719	235427	*118561	*206785	*786445	*903	*51266	*94250	-	**	-
49 Compensation of officers	7933905	*4825	4450569	1859259	655733	469805	430172	*23379	*32085	*8078	-	**	**
50 Repairs	206688	*98	66783	36592	23626	17643	20772	*1244	*5903	*34027	-	**	**
51 Bad debts	56046	-	6124	*602	*862	*1281	*7529	*471	*15804	*23373	-	**	-
52 Rent paid on business property	1248564	*8363	543294	243460	119842	47859	80075	*10570	30423	*164678	-	**	**
53 Taxes paid	942557	*1627	462080	144854	71596	54528	71876	*7524	21838	*106632	-	**	**
54 Interest paid	145463	*970	25581	27325	13041	21783	25028	*5306	12683	*13747	-	**	-
55 Contributions or gifts	3122	*17	2058	*61	*596	*9	*215	-	*161	5	-	-	**
56 Amortization	25362	*269	2892	1696	*455	*1701	10168	*4550	*1931	*1701	-	**	**
57 Depreciation	390749	*707	120174	103511	45699	38693	43122	*7505	15887	*15452	-	**	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	151371	*449	64341	32209	5051	20513	9704	*333	*16993	*1776	-	-	-
60 Pension, prof sh, stock, annuity	890031	*528	594021	113707	74721	*45868	28826	*2223	*10636	*19501	-	**	-
61 Employee benefit programs	576055	*111	105591	59597	34188	30069	51620	*2707	*28558	*263615	-	**	**
62 Net loss, noncapital assets	4642	-	*793	*1240	*1589	*76	*296	-	*649	-	-	-	-
63 Other deductions	13980774	*30340	5279888	2043736	1011356	724207	1557034	*171109	541200	*2621905	-	**	**
64 Total receipts less total deducts	587474	*12397	363356	209628	33433	67769	-22108	*-35052	-14350	*-27598	-	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	583417	*12397	363108	208900	32702	66289	-22108	*-35052	-14832	*-27988	-	**	**
67 Net income, total	1123705	*13962	539385	279238	51882	83717	92561	*3500	*30311	*29148	-	-	**
68 Deficit, total	540289	*1565	176277	70338	*19180	*17429	114669	*38552	*45143	*57136	-	**	-
69 Net income (less def), Form 1120-A	13390	*3490	7503	*-80	*2477	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	757575	*9898	362800	199692	28814	59849	75136	*3500	*17887	-	-	-	-
72 Statutory special deductions, total	51185	-	28210	10774	*999	*478	*3839	-	*6790	*94	-	-	-
73 Net operating loss deduction	50540	-	28210	10774	*999	*478	*3658	-	*6421	-	-	-	-
74 Dividends received deduction	*645	-	-	-	-	-	*181	-	*369	*94	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	115581	*3490	33117	*21600	*14269	*7745	*208	-	*6004	*29148	-	-	**
77 Income tax before credits, total	33755	*906	8249	*4943	*4883	*1944	*72	-	*2059	*10698	-	-	**
78 Regular tax	32467	*906	8159	*4943	*4883	*1277	*72	-	*2041	*10186	-	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1250	-	*90	-	-	*668	-	-	*13	*479	-	-	-
82 Environmental tax	*37	-	-	-	-	-	-	-	*5	32	-	-	**
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*30	-	-	-	-	*30	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*153	-	-	-	-	-	-	-	*153	-	-	-	-
89 Income tax after credits, total	33571	*906	8249	*4943	*4883	*1914	*72	-	*1906	*10698	-	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of dentists

MINOR INDUSTRY 8021
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	Size of Total Assets 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	20833	*1406	14196	3693	1013	*455	*60	*10	-	-	-	-	-
2 Total assets	2030065	-	565595	607903	330867	*305709	*128943	*91050	-	-	-	-	-
3 Cash	331902	-	108717	124352	76012	*16791	*4939	*1091	-	-	-	-	-
4 Notes and accounts receivable	318762	-	*38654	*100931	*14177	*75469	*3486	*86044	-	-	-	-	-
5 Less: Allowance for bad debts	*35153	-	-	-	-	*4480	-	*30673	-	-	-	-	-
6 Inventories	*11107	-	*595	*910	-	*9603	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*16498	-	-	-	*16498	-	-	-	-	-	-	-	-
9 Other current assets	80537	-	11246	23495	*20417	*3559	*17898	*3922	-	-	-	-	-
10 Loans to stockholders	185860	-	53829	86634	*6582	*27918	*4555	*6342	-	-	-	-	-
11 Mortgage and real estate loans	*5936	-	-	*5936	-	-	-	-	-	-	-	-	-
12 Other investments	116141	-	*669	*43457	*23220	*35723	*13072	-	-	-	-	-	-
13 Depreciable assets	2632390	-	1436928	521705	364697	*153574	*100203	*55283	-	-	-	-	-
14 Less: Accumulated depreciation	1850626	-	1119280	333808	208676	*84596	*73306	*30960	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	93544	-	*1207	*11327	*10124	*20364	*50523	-	-	-	-	-	-
18 Intangible assets (Amortizable)	193981	-	105502	*22087	*3288	*61081	*2022	-	-	-	-	-	-
19 Less: Accumulated amortization	108029	-	91588	*5119	*1836	*8475	*1011	-	-	-	-	-	-
20 Other assets	37215	-	19116	*5996	*6365	*-823	*6562	*-0	-	-	-	-	-
21 Total liabilities	2030065	-	565595	607903	330867	*305709	*128943	*91050	-	-	-	-	-
22 Accounts payable	32483	-	*9559	*4070	-	*6052	*8653	*4149	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	118339	-	73290	*13775	*18876	*5693	*199	*6506	-	-	-	-	-
24 Other current liabilities	164011	-	62042	52042	24279	*14990	*1862	*8797	-	-	-	-	-
25 Loans from stockholders	229605	-	90374	*25504	*41799	*48978	*22950	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	596165	-	220456	*112060	*100806	*112516	*37456	*12872	-	-	-	-	-
27 Other liabilities	109119	-	42861	*40586	-	*24632	*922	*118	-	-	-	-	-
28 Net worth	780343	-	67013	359867	145107	*92848	*56901	*58607	-	-	-	-	-
29 Capital stock	96686	-	74414	8665	7704	*4380	*1514	*9	-	-	-	-	-
30 Paid-in or capital surplus	97963	-	41422	*11988	*9481	*30427	*4646	-	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	212477	-	25156	139996	*43531	*-5427	*9221	-	-	-	-	-	-
33 Retained earnings (S Corp)	492782	-	42440	199218	*84391	*66489	*41645	*58598	-	-	-	-	-
34 Less: Cost of treasury stock	*119565	-	*116419	-	-	*3021	*125	-	-	-	-	-	-
35 Total receipts	8849602	*227269	5418686	1464527	705797	*615232	*260923	*157169	-	-	-	-	-
36 Business receipts	8763194	*207534	5397882	1428505	702706	*610455	*260923	*155190	-	-	-	-	-
37 Interest	6430	-	1011	*4853	*277	*289	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*2460	-	-	*60	*2400	-	-	-	-	-	-	-	-
39 Rents	*2398	-	-	-	-	*2398	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*9587	-	*9587	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*22300	*19332	-	*2703	*88	-	-	*176	-	-	-	-	-
44 Dividends, domestic corporations	*437	*402	-	*35	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	42796	*1	10205	*28371	*325	*2090	-	*1803	-	-	-	-	-
47 Total deductions	8453654	*188086	5239013	1379588	646755	*591171	*252683	*156358	-	-	-	-	-
48 Cost of sales and operations	652726	*13874	351332	72327	*46940	*59348	*108904	-	-	-	-	-	-
49 Compensation of officers	2065490	*59016	1371947	346993	168325	*97668	*4760	*16780	-	-	-	-	-
50 Repairs	87735	*2049	52620	14372	*6748	*3199	*5335	*3412	-	-	-	-	-
51 Bad debts	*4535	-	*644	*136	*43	*3712	-	-	-	-	-	-	-
52 Rent paid on business property	488471	*7828	327858	65643	35526	*26006	*14723	*10886	-	-	-	-	-
53 Taxes paid	370531	*10639	225163	61591	30369	*26974	*9205	*6590	-	-	-	-	-
54 Interest paid	71538	-	30345	10950	*10541	*14225	*3371	*2106	-	-	-	-	-
55 Contributions or gifts	*473	*224	*45	*166	*19	*19	-	-	-	-	-	-	-
56 Amortization	20460	-	10475	*349	*735	*8496	*404	-	-	-	-	-	-
57 Depreciation	170802	*419	94312	34300	22288	*9526	*6374	*3582	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	78579	*1589	52683	4213	*4236	*2622	*8476	*4759	-	-	-	-	-
60 Pension, prof sh, stock, annuity	136619	-	75025	*24007	*24551	*12441	*595	-	-	-	-	-	-
61 Employee benefit programs	99360	*3256	61198	16243	*4253	*8725	-	*5684	-	-	-	-	-
62 Net loss, noncapital assets	*2850	-	*2850	-	-	-	-	-	-	-	-	-	-
63 Other deductions	4203486	*89193	2582514	728297	292180	*318208	*90537	*102557	-	-	-	-	-
64 Total receipts less total deducts	395948	*39183	179673	84938	59042	*24061	*8239	*811	-	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	393488	*39183	179673	84878	56641	*24061	*8239	*811	-	-	-	-	-
67 Net income, total	484883	*39340	238400	100558	*64330	*32589	*8856	*811	-	-	-	-	-
68 Deficit, total	91395	*156	58727	*15680	*7689	*8528	*616	-	-	-	-	-	-
69 Net income (less def), Form 1120-A	*-2529	-	*-2529	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	360133	*23439	172921	75496	*50768	*27843	*8856	*811	-	-	-	-	-
72 Statutory special deductions, total	25946	*332	*21883	*303	*2872	*556	-	-	-	-	-	-	-
73 Net operating loss deduction	25640	*50	*21883	*278	*2872	*556	-	-	-	-	-	-	-
74 Dividends received deduction	*306	*282	-	*25	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	33471	*15412	*3921	*10299	*3002	*837	-	-	-	-	-	-	-
77 Income tax before credits, total	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-
78 Regular tax	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of other health practitioners

MINOR INDUSTRY 8040 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	22865	*433	18271	3167	*545	*366	*69	-	*15	-	**	-	-
2 Total assets	1859966	-	508377	462078	*208623	*259558	*154299	-	*267031	-	**	-	-
3 Cash	346033	-	121121	83551	*18141	*59941	*35444	-	*27834	-	**	-	-
4 Notes and accounts receivable	320190	-	58033	*42842	*79085	*60255	*30939	-	*49036	-	**	-	-
5 Less: Allowance for bad debts	*20685	-	*11409	*1407	*1397	*365	-	-	*6107	-	**	-	-
6 Inventories	133787	-	49192	*41698	*2427	*27644	*12827	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*14491	-	-	-	-	-	-	-	*14491	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	64998	-	15975	9146	*2563	*4316	*10480	-	*22518	-	**	-	-
10 Loans to stockholders	102642	-	66542	*27007	*6787	-	*117	-	*2189	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	102415	-	*1835	*81528	*319	*3752	*3992	-	*10988	-	-	-	-
13 Depreciable assets	1403386	-	594058	312611	*102078	*179443	*79378	-	*135818	-	**	-	-
14 Less: Accumulated depreciation	829379	-	418807	186968	*61040	*94503	*31126	-	*36933	-	**	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	82808	-	*1485	*873	*49839	*18530	*11442	-	*639	-	-	-	-
18 Intangible assets (Amortizable)	135164	-	28937	*61112	*50	*702	-	-	*44363	-	**	-	-
19 Less: Accumulated amortization	36935	-	13305	*20692	*34	*421	-	-	*2483	-	**	-	-
20 Other assets	41051	-	14720	10778	*9806	*263	*806	-	*4679	-	**	-	-
21 Total liabilities	1859966	-	508377	462078	*208623	*259558	*154299	-	*267031	-	**	-	-
22 Accounts payable	106483	-	45541	*7667	*10070	*27221	*4966	-	*11017	-	**	-	-
23 Mort, notes, and bonds under 1 yr	110631	-	50550	*10551	*3322	*31416	*5746	-	*9047	-	**	-	-
24 Other current liabilities	151037	-	41687	10949	*37246	*15896	*9112	-	*36146	-	**	-	-
25 Loans from stockholders	277753	-	94905	77898	*14438	*76584	-	-	*13927	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	471951	-	108751	117534	*112008	*41598	*29524	-	*62536	-	**	-	-
27 Other liabilities	64294	-	*2276	*23470	*19308	*8336	*324	-	*10580	-	**	-	-
28 Net worth	677817	-	164667	214010	*12230	*58506	*104626	-	*123777	-	**	-	-
29 Capital stock	146404	-	51921	20217	*1245	*28553	*1303	-	*43165	-	**	-	-
30 Paid-in or capital surplus	190657	-	49102	*40770	*25992	*4636	*2890	-	*67267	-	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	115265	-	29520	*17465	*17867	*5446	*28828	-	*16139	-	**	-	-
33 Retained earnings (S Corp)	246390	-	44387	135557	*-27246	*19872	*75234	-	*-1414	-	-	-	-
34 Less: Cost of treasury stock	*20899	-	*10263	-	*5628	-	*3628	-	*1380	-	-	-	-
35 Total receipts	6421703	*3847	3508203	1117796	*358429	*758259	*423249	-	*251920	-	**	-	-
36 Business receipts	6378745	*2163	3491055	1112621	*357560	*752773	*423087	-	*239488	-	**	-	-
37 Interest	5695	*1684	2180	*776	*93	*186	*22	-	*754	-	**	-	-
38 Interest on govt. obligations, State and local	*788	-	-	-	-	*163	-	-	*625	-	**	-	-
39 Rents	*4748	-	*1037	-	-	*245	-	-	*3466	-	**	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	104	-	-	-	-	-	-	-	104	-	**	-	-
42 Net L-T cap gain less net ST loss	*214	-	-	-	-	*214	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*2078	-	*610	*1397	-	-	-	-	*72	-	**	-	-
44 Dividends, domestic corporations	*687	-	-	-	*687	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	28644	-	*13323	*3002	*89	*4678	*141	-	*7410	-	**	-	-
47 Total deductions	6031584	*4002	3263304	1048366	*342081	*765064	*365747	-	*243019	-	**	-	-
48 Cost of sales and operations	926537	*60	449157	192987	*10711	*186367	*83965	-	3291	-	**	-	-
49 Compensation of officers	1022201	-	681139	213378	*24976	*61146	*31653	-	*9909	-	**	-	-
50 Repairs	44668	*1	22777	9877	*2753	*4423	*2738	-	*2099	-	**	-	-
51 Bad debts	17570	*6	*2080	*7135	*1216	*705	*276	-	*6152	-	**	-	-
52 Rent paid on business property	511235	*1046	299287	88264	*14227	*78397	*14702	-	*15312	-	**	-	-
53 Taxes paid	235271	*17	133640	44087	*16957	*15240	*15799	-	*9532	-	**	-	-
54 Interest paid	64777	-	21515	16331	*8689	*10205	*1282	-	*6755	-	**	-	-
55 Contributions or gifts	1011	-	*179	*415	*3	*194	*74	-	*147	-	**	-	-
56 Amortization	14374	-	2656	*9367	*10	*185	*425	-	*1730	-	**	-	-
57 Depreciation	124822	-	51819	32429	*7813	*16367	*6033	-	*10360	-	**	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	118718	*73	47315	22765	*3935	*35498	*5322	-	*3811	-	**	-	-
60 Pension, prof sh, stock, annuity	42770	-	20187	*5940	*3584	*10671	*1803	-	*584	-	**	-	-
61 Employee benefit programs	65315	-	28855	*7877	*1344	*10569	*9301	-	*7370	-	**	-	-
62 Net loss, noncapital assets	*125	-	-	-	-	*17	*60	-	*48	-	-	-	-
63 Other deductions	2842190	*2800	1502697	397516	*245862	*335081	*192315	-	*165919	-	**	-	-
64 Total receipts less total deducts	390119	*-155	244900	69430	*16347	*-6805	*57502	-	*8900	-	**	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	389331	*-155	244900	69430	*16347	*-6968	*57502	-	*8275	-	**	-	-
67 Net income, total	527732	-	301925	106070	*22535	*28741	*57502	-	*10958	-	**	-	-
68 Deficit, total	138401	*155	57026	*36640	*6188	*35709	-	-	*2683	-	-	-	-
69 Net income (less def), Form 1120-A	*4116	-	*2787	*119	*1210	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-104	*-104	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	362531	*-18	229760	71930	*14817	*6494	*40029	-	*-481	-	-	-	-
72 Statutory special deductions, total	*2261	-	*1569	-	*481	*6	*205	-	-	-	-	-	-
73 Net operating loss deduction	*1780	-	*1569	-	-	*6	*205	-	-	-	-	-	-
74 Dividends received deduction	*481	-	-	-	*481	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	70272	-	*31666	*7588	*1049	*1744	*17268	-	*10958	-	**	-	-
77 Income tax before credits, total	15105	-	*3878	*1138	*157	*262	*5937	-	*3733	-	**	-	-
78 Regular tax	15098	-	*3878	*1138	*157	*262	*5937	-	*3726	-	**	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	7	-	-	-	-	-	-	-	7	-	**	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*222	-	*222	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*20	-	-	-	-	-	*20	-	-	-	-	-	-
89 Income tax after credits, total	14863	-	*3655	*1138	*157	*262	*5917	-	*3733	-	**	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Nursing and personal care facilities

MINOR INDUSTRY 8050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	15283	*107	5352	3234	1964	1635	2522	280	117	25	20	15	12
2 Total assets	25227520	-	177155	513564	700016	1189453	5381228	1851922	1871578	912576	1411505	2266414	8952109
3 Cash	1992390	-	35823	94871	66387	163884	477951	112412	141996	44088	72058	239559	543361
4 Notes and accounts receivable	5093831	-	*76939	69169	170310	292893	1258222	327724	345893	212951	207537	544667	1587526
5 Less: Allowance for bad debts	294893	-	*389	*1879	-	*4207	75414	6522	23428	20758	10255	26433	125608
6 Inventories	132801	-	*2859	*755	*8559	3523	13255	8987	4520	3782	9877	16895	59790
7 Investments in govt. obligations, Total	*20573	-	-	-	-	-	*6609	*6753	*7212	-	-	-	-
8 Tax-exempt securities	*10312	-	-	-	-	-	*8774	*1538	-	-	-	-	-
9 Other current assets	1129838	-	*13639	43692	18081	111098	285223	124124	35588	37395	68266	80390	312342
10 Loans to stockholders	330569	-	*2319	*47781	*38842	*28486	135227	*53358	*16690	*7445	423	-	-
11 Mortgage and real estate loans	147560	-	-	*35467	*43001	-	*10149	*88	*8143	-	29918	8409	12384
12 Other investments	1601991	-	*19290	*8364	*77769	*77320	235538	*29494	74919	*29937	206909	244861	597590
13 Depreciable assets	17142813	-	182212	328466	424638	826746	4213080	1504165	1411342	657042	798062	1161305	5635755
14 Less: Accumulated depreciation	5488987	-	107608	151830	180626	437438	1599767	475701	432610	205269	181792	340335	1376010
15 Depletable assets	*2907	-	-	-	-	*2550	*358	-	-	-	-	-	-
16 Less: Accumulated depletion	*2907	-	-	-	-	*2550	*358	-	-	-	-	-	-
17 Land	1039845	-	*4729	*13363	49324	38273	180555	61937	95995	44898	51591	92285	406897
18 Intangible assets (Amortizable)	1176303	-	*5061	*2792	*12019	33758	135842	78290	115973	*88392	84619	104816	514742
19 Less: Accumulated amortization	264140	-	*4642	*574	*3029	20600	54130	27030	25310	*8314	13833	16476	90202
20 Other assets	1456714	-	*-53077	23129	-25258	75717	150116	52304	94656	*20988	88125	156471	873542
21 Total liabilities	25227520	-	177155	513564	700016	1189453	5381228	1851922	1871578	912576	1411505	2266414	8952109
22 Accounts payable	1822812	-	*30213	52285	82616	115866	486701	168115	112285	53970	59832	169849	491080
23 Mort, notes, and bonds under 1 yr	1312943	-	*11004	26853	74512	73529	325334	159119	182607	*33310	196472	53997	176205
24 Other current liabilities	2755817	-	41274	69430	80436	189171	696713	233366	194242	115534	103528	248956	783168
25 Loans from stockholders	891814	-	74138	34134	49426	112748	420839	92059	*79176	*22130	6899	-	265
26 Mort, notes, bonds, 1 yr or more	11125631	-	*62083	169553	247339	457182	2790207	1036858	1094872	601325	640059	845717	3180438
27 Other liabilities	1573165	-	*36215	*9258	*49463	*1692	111363	31307	122520	71166	79586	116317	944278
28 Net worth	5745338	-	-77772	152050	116225	239265	550072	131098	85876	15142	325129	831577	3376674
29 Capital stock	1280185	-	32397	43232	52006	90181	177755	14405	34232	48310	49218	230650	507798
30 Paid-in or capital surplus	3864601	-	*19770	*43658	*61324	173162	178532	142675	130671	131308	299266	462473	2221763
31 Retained earnings, appropriated	*564	-	-	-	-	-	-	-	*564	-	-	-	-
32 Retained earnings, unappropriate	660201	-	-74910	57715	7813	38353	79758	*-53739	-67543	-132181	-35620	102165	738389
33 Retained earnings (S Corp)	271435	-	-55028	9150	11711	-26076	215449	53271	*24163	*-29954	17345	51406	-
34 Less: Cost of treasury stock	331649	-	-	*1705	*16629	*36355	101422	*25515	*36209	*2342	5081	15116	91275
35 Total receipts	36349119	*165611	1716424	1494701	1634398	2585761	9997423	2378305	2383440	818651	1147423	2697312	9329670
36 Business receipts	34928898	*147809	1700251	1478539	1575156	2473474	9608564	2364785	2324217	793948	1060249	2561129	8840777
37 Interest	212925	*3581	*126	*3481	*570	6508	14975	*1509	8275	3987	10797	22590	136527
38 Interest on govt. obligations, State and local	5510	*9	-	*675	-	*34	*1613	*97	*37	*616	419	604	1404
39 Rents	135714	-	-	-	*45	*17	18257	*1266	*590	*3748	10214	15396	86181
40 Royalties	91483	-	-	-	-	-	-	-	-	-	-	-	91483
41 Net S-T cap gain less net LT loss	*10517	-	-	-	-	-	*5	-	*122	*75	9949	38	328
42 Net L-T cap gain less net ST loss	108232	*14121	*14441	*10362	*21823	*6351	*1122	-	*16774	*7	2478	8366	12388
43 Net gain, noncapital assets	48243	-	*440	*348	*1703	*827	2440	*3375	*11595	*319	14369	266	12561
44 Dividends, domestic corporations	1883	-	*111	-	-	-	*101	-	*175	-	314	171	1012
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	805712	*91	*1055	1297	*35100	98551	350346	7273	21654	15951	38634	88750	147009
47 Total deductions	35173979	*152864	1683592	1471734	1594276	2478244	9587651	2364540	2322401	836093	1087301	2601897	8993387
48 Cost of sales and operations	5225205	*44108	*146842	254304	*183846	454249	1775926	524093	394045	147951	64504	263293	972045
49 Compensation of officers	624608	406	*99781	*38632	48434	84983	163507	39979	61392	*10153	12714	15103	49526
50 Repairs	310424	*1215	20993	24030	20132	17392	76677	21869	15459	3699	9462	40129	59365
51 Bad debts	208241	-	*1935	*4735	*399	*1391	31268	9763	15579	23331	10059	27905	81877
52 Rent paid on business property	1824688	*20175	182059	135699	122975	61649	533613	79043	126009	17232	52469	141277	352487
53 Taxes paid	2048382	*12846	63644	86610	77344	184555	608118	151137	131721	35591	64771	117210	514834
54 Interest paid	1123304	*4544	8097	24479	30010	68954	251898	103660	111773	43660	53133	78900	344194
55 Contributions or gifts	4717	-	*171	*71	*301	*86	408	*790	*97	*622	352	464	1355
56 Amortization	116152	*276	*2453	*279	*8915	4012	20124	3988	8820	4440	5703	8702	48440
57 Depreciation	864404	*991	16835	25728	30835	41334	195687	65964	63792	29767	36213	55914	301343
58 Depletion	*15	-	-	-	*14	-	-	-	-	-	-	-	1
59 Advertising	139341	*433	9634	2811	2902	6225	27055	5295	7100	3584	4379	4827	65095
60 Pension, prof sh, stock, annuity	88819	-	*1975	*957	*1731	25674	26146	*1940	7268	*1099	223	1301	20505
61 Employee benefit programs	1200447	*1765	*18710	42988	39788	89943	281637	75689	77317	37145	34902	122119	378443
62 Net loss, noncapital assets	30757	*6928	*50	*59	*117	*104	*195	*157	*237	*7222	5383	1846	8460
63 Other deductions	21364476	*59177	1110412	830351	1026530	1437693	5595393	1281174	1301792	470597	733034	1722905	5795417
64 Total receipts less total deducts	1175140	*12747	32832	22968	40122	107517	409772	13765	61039	-17442	60122	95415	336283
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1169630	*12738	32832	22292	40122	107483	408159	13668	61001	-18058	59702	94811	334879
67 Net income, total	1663503	*15946	74943	93420	82045	166725	511742	97298	77414	*20071	72548	103771	347581
68 Deficit, total	493874	*3208	42110	71128	41924	59242	103583	83630	*16413	*38130	12845	8960	12701
69 Net income (less def), Form 1120-A	*267	-	*308	*-2092	*2051	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-328	*-328	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	491597	*-39	14142	16578	58767	82930	258937	29174	*12230	*2248	7106	9524	-
72 Statutory special deductions, total	191633	615	*16067	*9343	*2724	*23105	*53891	*2937	24946	*1889	20771	14222	21122
73 Net operating loss deduction	190195	615	*15990	*9343	*2724	*23105	*53820	*2937	*24824	*1889	20533	14102	20313
74 Dividends received deduction	1438	-	*77	-	-	-	*71	-	*122	-	238	121	809
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	712535	*15332	*4071	*27013	*8595	*19622	118007	*17739	39160	*11633	44440	80024	326898
77 Income tax before credits, total	239576	*5213	*611	*5311	*1317	*5235	37966	*6031	14026	*3967	15503	28053	116342
78 Regular tax	235428	*5213	*611	*5311	*1317	*5190	37911	*6031	13183	*3955	15155	27452	114098
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3426	-	-	-	-	*45	*55	-	*820	-	292	470	1745
82 Environmental tax	690	-	-	-	-	-	-	-	*23	*12	56	101	499
83 Foreign tax credit	237	-	-	-	-	-	-	-	-	-	226	10	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	14981	*222	-	-	-	*226	*521	*12	*98	-	570	1798	11534
88 Prior year minumum tax credit	7447	-	-	-	-	-	-	-	*620	-	432	466	5930
89 Income tax after credits, total	216911	*4991	*611	*5311	*1317	*5008	37445	*6019	13309	*3967	14275	25779	98878

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Hospitals

MINOR INDUSTRY 8060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	211	*8	-	-	-	*37	*52	*29	42	*12	8	5	18
2 Total assets	40838668	-	-	-	-	*26064	*163917	*218747	697557	*443914	602789	801474	37884207
3 Cash	1137690	-	-	-	-	-	*12645	*59936	39580	*10422	47475	92627	875006
4 Notes and accounts receivable	5496341	-	-	-	-	-	*4308	*22780	259276	*166855	166519	137131	4739472
5 Less: Allowance for bad debts	1440752	-	-	-	-	-	-	*2449	54284	*60236	50084	30822	1242877
6 Inventories	306091	-	-	-	-	-	*504	*1679	*10687	*4506	1671	1440	285604
7 Investments in govt. obligations, Total	3783	-	-	-	-	-	-	-	-	-	-	-	3783
8 Tax-exempt securities	4	-	-	-	-	-	-	-	-	-	-	-	4
9 Other current assets	924075	-	-	-	-	*17515	*6802	*1360	63060	*8568	34206	33136	759428
10 Loans to stockholders	*74526	-	-	-	-	-	*6671	-	-	-	516	-	67339
11 Mortgage and real estate loans	53463	-	-	-	-	-	-	-	-	-	-	-	53463
12 Other investments	10498496	-	-	-	-	-	*584	*4659	94588	*38057	15923	165782	10178902
13 Depreciable assets	19404296	-	-	-	-	*17632	*170968	*144202	485905	*362475	292539	434743	17495831
14 Less: Accumulated depreciation	6271326	-	-	-	-	*17511	*54337	*47535	283464	*120739	81632	158478	5507630
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1516459	-	-	-	-	-	*14584	*22120	*13978	*12199	22576	35349	1395652
18 Intangible assets (Amortizable)	1351051	-	-	-	-	*13911	*1224	*4553	*65361	*13289	59009	115590	1078114
19 Less: Accumulated amortization	345623	-	-	-	-	*5484	*252	*606	*28884	*4141	5944	37832	262480
20 Other assets	8130096	-	-	-	-	-	*216	*8050	*31754	*12659	100014	12808	7964595
21 Total liabilities	40838668	-	-	-	-	*26064	*163917	*218747	697557	*443914	602789	801474	37884207
22 Accounts payable	1337038	-	-	-	-	*193	*17386	*35743	113908	*63071	26533	41805	1038399
23 Mort, notes, and bonds under 1 yr	952062	-	-	-	-	-	*1951	*5831	22290	*66677	33667	39739	781907
24 Other current liabilities	3105651	-	-	-	-	-	*12988	*9882	115540	*38183	95138	84099	2749821
25 Loans from stockholders	1767481	-	-	-	-	-	-	-	*53266	*5838	23	7856	1700499
26 Mort, notes, bonds, 1 yr or more	12286271	-	-	-	-	-	*109026	*58584	118178	*135044	334225	316821	11214394
27 Other liabilities	3102744	-	-	-	-	*-0	*1543	579	177675	*4722	99567	4370	2814288
28 Net worth	18287421	-	-	-	-	*25871	*21022	*108128	96701	*130379	13636	306785	17584899
29 Capital stock	699866	-	-	-	-	*32	*20657	*2352	9713	*6766	27743	191705	440899
30 Paid-in or capital surplus	15050669	-	-	-	-	*743	*2299	*109613	*50791	*122282	71980	197787	14495174
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	2812545	-	-	-	-	*25096	*-16910	*-9756	*16404	*-20310	-85128	-78966	2982115
33 Retained earnings (S Corp)	65306	-	-	-	-	-	*14977	*6998	*21689	*21641	-	-	-
34 Less: Cost of treasury stock	340966	-	-	-	-	-	-	*1079	*1898	*-0	959	3741	333289
35 Total receipts	28732034	*3182465	-	-	-	-	*427557	*204412	1288299	*689375	619900	646545	21673482
36 Business receipts	25726790	*2523407	-	-	-	-	*412146	*191735	1218495	*660940	520816	577648	19621604
37 Interest	577480	126071	-	-	-	-	-	*583	*2097	*843	3701	40619	403565
38 Interest on govt. obligations, State and local	22585	4795	-	-	-	-	-	-	*222	-	402	12	17154
39 Rents	200164	27869	-	-	-	-	-	-	*283	*5205	139	3373	163295
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	2818	93	-	-	-	-	-	-	-	-	24	-	2701
42 Net L-T cap gain less net ST loss	305163	18765	-	-	-	-	-	-	*2882	*36	171	7982	275327
43 Net gain, noncapital assets	170081	*26317	-	-	-	-	-	*59	*605	*64	-	83	142954
44 Dividends, domestic corporations	19772	2581	-	-	-	-	-	-	-	-	27	15	17148
45 Dividends, foreign corporations	2997	-	-	-	-	-	-	-	-	-	-	-	2997
46 Other receipts	1704184	*452566	-	-	-	-	*15411	*12035	63715	*22288	94620	16813	1026736
47 Total deductions	27136747	*3133674	-	-	-	*108	*371861	*179945	1310131	*676050	653916	642830	20168233
48 Cost of sales and operations	1906392	*564294	-	-	-	-	*22775	*24517	*304157	*111975	26347	16975	835353
49 Compensation of officers	143761	5735	-	-	-	-	-	*3189	*12722	*5326	8576	7451	100762
50 Repairs	410020	*46900	-	-	-	-	*2186	*1698	8843	*13675	3297	5159	328261
51 Bad debts	1367903	*370082	-	-	-	-	-	*6889	70341	*43823	26785	73503	776481
52 Rent paid on business property	733594	*52006	-	-	-	-	*8737	*4738	46947	*15011	53860	13056	539239
53 Taxes paid	1103290	*155033	-	-	-	-	*9801	*9892	59247	*20425	22122	19592	807177
54 Interest paid	1541956	*176185	-	-	-	-	*6492	*8839	26606	*20946	30117	60936	1211835
55 Contributions or gifts	34437	13432	-	-	-	-	-	-	*11	3	270	211	20511
56 Amortization	187532	*6537	-	-	-	-	*229	*361	*9911	*1871	1773	3637	163213
57 Depreciation	1272071	*145370	-	-	-	*108	*12713	*7496	23079	*22113	18990	24568	1017633
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	159315	*12304	-	-	-	-	*1697	*1093	9009	*2719	5959	5493	121041
60 Pension, prof sh, stock, annuity	275994	56498	-	-	-	-	*1085	*606	*14720	*1365	979	17161	183579
61 Employee benefit programs	1107548	*99266	-	-	-	-	*23381	*4314	45342	*21163	21019	27334	865730
62 Net loss, noncapital assets	110112	7003	-	-	-	-	-	-	*14332	*89	22621	5302	60763
63 Other deductions	16782823	*1423029	-	-	-	-	*282765	*106313	664863	*395547	411202	362449	13136655
64 Total receipts less total deducts	1595287	*48790	-	-	-	*-108	*55696	*24468	-21832	*13325	-34016	3715	1505249
65 Const taxable inc frm rel frn corps	4504	-	-	-	-	-	-	-	-	-	-	-	4504
66 Net income (less deficit), total	1577206	*43995	-	-	-	*-108	*55696	*24468	-22054	*13325	-34418	3703	1492599
67 Net income, total	1919034	165653	-	-	-	-	*70828	*24468	*24370	*31607	31486	6489	1564133
68 Deficit, total	341828	*121657	-	-	-	*108	*15133	-	*46424	*18282	65904	2786	71535
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	87585	*-11507	-	-	-	-	*70828	*21534	*-4114	*10844	-	-	-
72 Statutory special deductions, total	196597	10215	-	-	-	-	-	*279	-	*758	932	4418	179995
73 Net operating loss deduction	181848	8408	-	-	-	-	-	*279	-	*758	913	4406	167085
74 Dividends received deduction	14748	1807	-	-	-	-	-	-	-	-	19	12	12910
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1608942	155438	-	-	-	-	-	2654	*12375	*20299	30554	2083	1385538
77 Income tax before credits, total	570884	55590	-	-	-	-	-	902	*4239	*9631	10453	1826	488243
78 Regular tax	560889	54399	-	-	-	-	-	902	*4239	*6934	10419	708	483288
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7692	963	-	-	-	-	-	-	-	*2690	-	1109	2930
82 Environmental tax	2276	227	-	-	-	-	-	-	-	*8	34	10	1997
83 Foreign tax credit	53	32	-	-	-	-	-	-	-	-	-	-	20
84 U.S. Possessions tax credit	1987	-	-	-	-	-	-	902	1084	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2273	288	-	-	-	-	-	-	-	*45	226	-	1715
88 Prior year minumum tax credit	9904	-	-	-	-	-	-	-	-	-	459	-	9445
89 Income tax after credits, total	556668	55270	-	-	-	-	-	-	*3154	*9587	9768	1826	477063

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8071
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
	Size of Total Assets												
1 Number of returns	3526	*139	*1519	1220	*250	*64	178	*67	52	22	6	4	3
2 Total assets	4907152	-	*48315	177070	*71372	*48388	473811	*448741	733478	716892	372134	617872	1199081
3 Cash	582059	-	*26373	*35242	*27991	*1995	87495	*63647	146253	115660	19238	23386	34781
4 Notes and accounts receivable	1042561	-	*108	*6966	*18406	*13146	150936	*152575	140567	106325	49058	191133	213340
5 Less: Allowance for bad debts	109613	-	-	-	-	-	*10086	*5035	*9103	*15446	9721	38575	21647
6 Inventories	117971	-	*299	-	*701	-	*28311	*4513	21897	*6868	3524	16196	35662
7 Investments in govt. obligations, Total	39867	-	-	-	-	-	-	-	-	-	-	-	39867
8 Tax-exempt securities	5584	-	-	-	-	-	-	-	-	-	-	-	5584
9 Other current assets	416981	-	*57	*11139	*8249	*623	16572	*21897	68835	113898	80711	17250	77752
10 Loans to stockholders	*14879	-	*4971	*568	-	-	*4457	*2786	*1941	*157	-	-	-
11 Mortgage and real estate loans	594	-	-	-	-	-	-	-	-	-	-	-	594
12 Other investments	492697	-	-	*43082	-	*2103	*5551	*69952	85604	144711	19273	58110	64311
13 Depreciable assets	2158157	-	*100956	*186015	*80979	*81382	383184	*129059	340676	202968	128281	226434	298222
14 Less: Accumulated depreciation	1115910	-	*93397	*125936	*66449	*59706	223260	*58560	146470	68021	42551	87727	143834
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	61300	-	*6939	-	-	*952	*6534	*7015	*12363	*2589	1923	9937	13047
18 Intangible assets (Amortizable)	1083273	-	*126	*16168	*182	*23794	*23771	*49824	40870	*98253	88082	130112	612089
19 Less: Accumulated amortization	188174	-	*116	*10002	*34	*21348	*6442	*6220	9001	*15915	12125	37218	69753
20 Other assets	304929	-	*1997	*13830	*1345	*5448	*6787	*17288	39045	24846	46440	108835	39067
21 Total liabilities	4907152	-	*48315	177070	*71372	*48388	473811	*448741	733478	716892	372134	617872	1199081
22 Accounts payable	374546	-	-	*328	*5844	*1826	85289	*52954	57628	41266	16316	48683	64411
23 Mort, notes, and bonds under 1 yr	436947	-	*4193	*44233	*2958	*8615	39247	*126290	20021	*83785	11594	67079	28932
24 Other current liabilities	432521	-	*4739	*12959	*8211	*9204	59794	*41309	56551	57118	17322	49597	115715
25 Loans from stockholders	73276	-	*3003	*51888	*2212	-	*1389	*1352	-	-	-	13433	-
26 Mort, notes, bonds, 1 yr or more	1134524	-	*1783	*31692	*8642	*8642	108090	*81234	58420	*145859	100484	133776	455901
27 Other liabilities	240270	-	*-1321	-	-	*-0	*7920	-	132741	*28173	7632	-4041	69166
28 Net worth	2215068	-	*35918	35969	*43504	*20101	172082	*145602	408116	360691	218784	309344	464957
29 Capital stock	455063	-	*8012	41612	*18246	*55	16406	*159879	117565	12270	69576	2757	8685
30 Paid-in or capital surplus	2685890	-	*3342	-	*1708	*711	*381029	*140905	541353	*670514	207866	336249	402213
31 Retained earnings, appropriated	*400	-	-	-	-	-	-	-	-	*400	-	-	-
32 Retained earnings, unappropriate	-707102	-	*15882	*16637	*6716	*11176	-249720	*-176205	-277964	-347267	-58600	-29474	381718
33 Retained earnings (S Corp)	134958	-	*9280	*-18786	*19412	*8159	*33350	*25032	*33371	25141	-	-	-
34 Less: Cost of treasury stock	354141	-	*597	*3494	*2578	-	*8982	*4009	*6209	*368	58	188	327659
35 Total receipts	6777090	*115949	*428073	710135	*267624	*245522	1028952	*593903	886063	500709	188007	673641	1138514
36 Business receipts	6511453	*113347	*418135	*707642	*261743	*234344	1007946	*549046	856401	459284	175567	628916	1099082
37 Interest	38756	*67	*2572	*696	*11	-	1245	*2190	9007	7956	6324	2316	6372
38 Interest on govt. obligations, State and local	1356	-	-	-	-	-	-	-	-	-	99	-	1258
39 Rents	13749	-	*5612	-	*15	-	*432	*696	*1474	*2750	13	-	2756
40 Royalties	*623	-	-	-	-	-	*525	-	*24	*74	-	-	-
41 Net S-T cap gain less net LT loss	*4210	-	-	-	-	-	-	*2433	*72	*228	-	348	1129
42 Net L-T cap gain less net ST loss	78163	1881	-	-	-	-	*6076	*25303	*1632	*230	5	39143	3893
43 Net gain, noncapital assets	6857	-	-	-	*519	*29	*840	*2525	*167	*272	-	2429	77
44 Dividends, domestic corporations	*833	-	-	*238	-	-	-	-	*16	*50	31	359	138
45 Dividends, foreign corporations	*643	-	-	-	-	-	-	-	*1	-	-	587	55
46 Other receipts	120448	*653	*1754	*1560	*5336	*11148	11888	*11712	17268	*29864	5969	-457	23753
47 Total deductions	6731102	*112862	*425428	709486	*236629	*232297	1094972	*621655	888503	525985	225412	620923	1036949
48 Cost of sales and operations	1321528	*19540	*8223	*57223	*40799	-	237025	*197946	180281	*160681	55869	182050	181891
49 Compensation of officers	405271	*1651	*67793	*135113	*14317	*35635	69336	*16401	28100	*13416	5631	8734	9144
50 Repairs	71002	*1763	*2633	*2744	*5257	*4536	10606	*6242	6637	5660	1791	6354	16779
51 Bad debts	121691	3297	-	*5899	*781	-	11803	*15335	*9050	*9609	7178	21876	36862
52 Rent paid on business property	244646	4710	*20745	*33279	*17981	*5202	32622	*16956	23955	23799	8481	18912	38005
53 Taxes paid	250251	*4381	*21903	*21592	*10039	*8869	41857	*20653	45609	16927	9312	23548	25563
54 Interest paid	120605	*1493	*1908	*6187	*945	*997	11278	*13594	20791	12340	6819	20618	23634
55 Contributions or gifts	2072	-	-	-	-	*102	*271	-	*373	*949	11	65	302
56 Amortization	59277	3157	*25	*3212	*15	*2711	*5284	*1778	11945	2236	6632	16052	6228
57 Depreciation	229266	*4122	*4273	*23057	*7111	*7342	38143	*13452	36736	19279	12826	27867	35058
58 Depletion	1880	-	-	-	-	-	-	-	-	-	-	-	1880
59 Advertising	22790	28	*600	*776	*1046	*1471	5934	*3282	3262	*3134	201	1479	1578
60 Pension, prof sh, stock, annuity	43025	-	*4951	*3331	*1469	*10771	*2749	*3653	*4264	*881	1037	-	9920
61 Employee benefit programs	197220	*3981	*7595	*1850	*1552	*6740	33724	*8371	14255	10970	6719	26699	74763
62 Net loss, noncapital assets	7691	409	-	-	-	-	*5078	-	*369	*772	122	784	156
63 Other deductions	3632886	*64329	*284780	415222	*135318	*147920	589263	*303992	502876	245331	102783	265887	575186
64 Total receipts less total deducts	45988	*3086	*2645	*649	*30995	*13225	-66020	*-27752	-2440	-25276	-37406	52718	101565
65 Const taxable inc frm rel frn corps	239	-	-	-	-	-	-	-	-	-	-	-	239
66 Net income (less deficit), total	44871	*3086	*2645	*649	*30995	*13225	-66020	*-27752	-2440	-25276	-37504	52718	100546
67 Net income, total	462450	*4626	*24264	*23325	*41057	*13225	*30766	*28412	*69193	*33257	8910	52718	132699
68 Deficit, total	417580	1540	*21619	*22676	*10062	-	*96786	*56164	*71634	*58533	46414	-	32153
69 Net income (less def), Form 1120-A	*2632	-	-	*2632	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	110764	-	*1562	*-5502	*40483	*12265	*3787	*22300	*14658	21211	-	-	-
72 Statutory special deductions, total	58538	*761	*1764	*4013	-	-	-	*6112	*9130	*2846	70	31031	2811
73 Net operating loss deduction	57363	*761	*1764	*3846	-	-	-	*6112	*9118	*2805	48	30193	2714
74 Dividends received deduction	*1176	-	-	*166	-	-	-	-	*12	*40	22	838	97
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	251638	3865	*6893	*7529	*574	*960	*16776	-	*45405	*9200	8861	21687	129888
77 Income tax before credits, total	86223	1317	*2412	*1245	*86	*144	*5476	-	*15641	*3160	3022	8191	45528
78 Regular tax	85113	1314	*2412	*1245	*86	*144	*5476	-	*15438	*3114	3013	7494	45377
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*863	-	-	-	-	-	-	-	*182	*44	-	637	-
82 Environmental tax	246	3	-	-	-	-	*-0	-	*21	*2	9	60	151
83 Foreign tax credit	*71	-	-	-	-	-	-	-	*-0	-	-	-	70
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*998	-	-	-	-	*65	*76	-	*858	-	-	-	-
88 Prior year minumum tax credit	*106	-	-	-	-	-	-	-	-	*5	-	101	-
89 Income tax after credits, total	85048	1317	*2412	*1245	*86	*79	*5401	-	*14783	*3155	3022	8090	45458

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8099
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	34220	2140	22834	4016	2119	1164	1507	191	127	47	30	25	19
2 Total assets	32291322	-	656389	685133	789044	811122	3332252	1431917	1921956	1671736	2051354	3994345	14946074
3 Cash	4010797	-	189762	177724	180466	133588	425616	281643	281551	186647	263010	372016	1518774
4 Notes and accounts receivable	7346145	-	92638	153177	254631	156530	1005239	363760	396358	414360	580433	1203190	2725830
5 Less: Allowance for bad debts	964194	-	-	*25167	*32714	*21227	51239	61247	41930	57960	89082	167489	416140
6 Inventories	622180	-	12047	37705	*18375	57933	57704	64991	47729	83195	15293	35415	191795
7 Investments in govt. obligations, Total	1549481	-	-	-	*3188	-	*10010	*41672	-	9725	83256	29375	1372255
8 Tax-exempt securities	928046	-	-	-	-	-	*750	*907	-	-	85147	118392	722852
9 Other current assets	2494135	-	41626	24398	47303	38773	120173	118978	99659	88903	194384	393530	1326408
10 Loans to stockholders	225484	-	28219	*33983	*45343	*33168	33611	*281	*762	-	-0	5239	44877
11 Mortgage and real estate loans	*34793	-	-	*12297	-	*20470	*272	-	-	*916	-	-	838
12 Other investments	3538217	-	*51461	*14380	*15737	46359	494621	189385	284806	153897	155568	475694	1656309
13 Depreciable assets	11088497	-	893180	422774	574197	753814	1603407	470599	819416	663967	636525	1075990	3174628
14 Less: Accumulated depreciation	4830723	-	705190	220458	345272	460663	777330	166011	254082	285751	272009	398510	945448
15 Depletable assets	*2410	-	-	*2410	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*1928	-	-	*1928	-	-	-	-	-	-	-	-	-
17 Land	519629	-	*586	*2168	*15307	*29405	46534	*84334	48880	42935	8925	36013	204542
18 Intangible assets (Amortizable)	5115693	-	33569	66591	48311	*16792	198753	28494	206296	297059	316192	540524	3363111
19 Less: Accumulated amortization	638396	-	20487	33748	40858	*7728	47393	8635	39766	43878	42393	81187	272321
20 Other assets	1251056	-	38978	18828	5031	13906	211524	22766	72277	117721	116107	356152	277766
21 Total liabilities	32291322	-	656389	685133	789044	811122	3332252	1431917	1921956	1671736	2051354	3994345	14946074
22 Accounts payable	2502074	-	87339	87333	89771	77277	430804	192157	170504	171544	140819	316911	737616
23 Mort, notes, and bonds under 1 yr	1861947	-	125175	82250	108966	115680	344558	78194	325763	98199	114601	156074	312487
24 Other current liabilities	5838128	-	78241	23561	142437	84894	404661	178668	253069	263760	436173	563883	3408782
25 Loans from stockholders	811691	-	278055	92619	102696	*51305	132552	*40565	*37030	-	2386	29166	45317
26 Mort, notes, bonds, 1 yr or more	6052413	-	131841	81853	102827	208539	556902	376377	435949	340489	450297	432697	2934642
27 Other liabilities	2143034	-	61821	*6296	*10589	*55366	399391	101610	95794	115799	88330	304331	903707
28 Net worth	13082035	-	-106083	311221	231759	218061	1063385	464347	603848	681946	818747	2191281	6603523
29 Capital stock	1882751	-	89860	96141	100609	48911	268454	60769	174451	138512	200362	144239	560441
30 Paid-in or capital surplus	10026089	-	181886	124387	71548	142000	1134316	974107	834984	739171	910325	1461145	3452222
31 Retained earnings, appropriated	*13237	-	-	*9861	-	-	-	-	-	*896	-	1218	1262
32 Retained earnings, unappropriate	1241221	-	-119225	-8916	-31011	-33912	-377587	-613911	-436913	-152156	-284917	607858	2691910
33 Retained earnings (S Corp)	226955	-	-243613	117216	90622	82709	78204	*53709	*48107	-	-	-	-
34 Less: Cost of treasury stock	308218	-	*14990	*27469	*10	*21648	*40002	*10328	*16781	*44476	7023	23180	102312
35 Total receipts	57075965	1799466	4653662	2762531	3126210	2124719	6436402	2028569	2673019	2267923	3361696	5365068	20476699
36 Business receipts	54710509	1753721	4487484	2686124	3088397	2104646	5741303	1945527	2527097	2134592	3292708	5159627	19789282
37 Interest	386919	*3884	1476	2327	3071	4488	17537	8809	15276	13889	20776	56751	238636
38 Interest on govt. obligations, State and local	74648	543	-	-	-	-	-	*35	*307	*2110	4435	12638	54580
39 Rents	51344	*2	*2934	-	*13	*877	*11859	*3238	*8828	*7977	1757	3616	10243
40 Royalties	31399	9730	-	-	-	*2433	*83	*32	*141	1124	3363	-	14493
41 Net S-T cap gain less net LT loss	20642	-	*6848	-	-	-	*220	*466	*25	-	577	32	12474
42 Net L-T cap gain less net ST loss	142352	-	*6848	*1721	*257	-	*99585	*371	*11676	*1134	106	446	20208
43 Net gain, noncapital assets	30318	*1538	*6792	*656	*1396	*1954	*2263	*322	4223	*1754	5583	1026	2812
44 Dividends, domestic corporations	5755	-	*294	*685	*688	-	*39	*892	*9	*599	254	1219	1077
45 Dividends, foreign corporations	10	-	-	-	-	-	-	-	-	-	8	1	-
46 Other receipts	1622069	*30048	140986	71020	32387	10322	563514	68876	105438	104745	32127	129712	332894
47 Total deductions	54405289	1766022	4400087	2631885	3002780	2037069	6267325	2190863	2678180	2196482	3331636	5006426	18896534
48 Cost of sales and operations	17829496	*516135	569417	507186	382477	826183	1675972	527964	606842	436389	666546	1776459	9337925
49 Compensation of officers	1912992	*19452	575367	291234	222246	149930	245034	58952	57651	25757	38210	78551	150609
50 Repairs	353251	*5694	64803	14803	19524	30088	43527	10791	16839	15877	25262	34236	71806
51 Bad debts	745824	*14631	*12560	*4919	*25113	*13305	106821	58627	20155	120902	55278	75395	238118
52 Rent paid on business property	1322262	*34497	192926	100994	106723	48957	186386	74992	75893	45859	87753	97753	269530
53 Taxes paid	1413027	64514	158932	78484	104727	99197	190853	58911	72893	52607	74844	136253	320811
54 Interest paid	652621	*17036	33575	16061	20826	28444	77408	37780	51825	35405	54766	65892	213603
55 Contributions or gifts	19136	131	*407	*1591	*222	*354	1088	*235	588	937	909	1543	11132
56 Amortization	205334	*13282	5802	12548	2410	6541	10016	5957	13423	11620	22745	30998	69991
57 Depreciation	1112681	*19346	85979	37541	47369	73999	154190	39027	63880	59527	85403	118758	327661
58 Depletion	*109	-	*109	-	-	-	-	-	-	-	-	-	-
59 Advertising	435469	*10460	46593	26391	17303	19162	29686	26295	29055	13173	15885	39756	161710
60 Pension, prof sh, stock, annuity	233724	*246	*16328	30694	*33212	*2915	12407	5832	7839	6629	14990	19111	83519
61 Employee benefit programs	1030477	*67090	43257	20211	42570	31613	195826	30296	42606	72978	75880	116147	292002
62 Net loss, noncapital assets	38609	87	*5682	*1981	*686	*402	11774	1481	968	5092	1195	1283	7977
63 Other deductions	27100276	983420	2588348	1487248	1977371	705978	3326337	1253723	1617722	1293729	2111971	2414291	7340138
64 Total receipts less total deducts	2670677	33444	253576	130646	123430	87650	169077	-162295	-5161	71442	30060	358642	1580165
65 Const taxable inc frm rel frn corps	705	-	-	-	-	-	-	-	-	-	-	108	596
66 Net income (less deficit), total	2596733	32901	253576	130646	123430	87650	169077	-162330	-5468	69331	25625	346112	1526182
67 Net income, total	3728588	*67551	382964	241439	215311	156999	342989	54710	119615	111669	110107	371495	1553740
68 Deficit, total	1131855	34650	129389	110793	91881	69348	173912	217039	125082	*42338	84482	25382	27559
69 Net income (less def), Form 1120-A	3351	*1062	3392	*-1243	*139	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*104	*104	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	905577	*37712	267597	173171	155204	89446	125676	*30522	*26249	-	-	-	-
72 Statutory special deductions, total	179714	*2010	43556	*2668	*8879	*7875	40160	*1558	24843	*11023	4561	14341	18240
73 Net operating loss deduction	172445	*2010	43321	*2189	*8398	*7875	40133	*934	24837	*10544	4383	10351	17471
74 Dividends received deduction	4184	-	*235	*480	*482	-	*27	*624	*6	*479	178	905	769
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2439774	*27290	24429	*30573	*7550	*36621	124050	*21883	68529	100646	105546	357157	1535500
77 Income tax before credits, total	837109	*9477	3723	*5058	*1388	*10712	40042	*7197	24109	34628	36523	125449	538801
78 Regular tax	831685	*9447	3723	*5058	*1388	*10712	39465	*7153	23278	34214	36204	124252	536789
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2700	*2	-	-	-	-	*577	*42	*803	*320	212	743	-
82 Environmental tax	2724	28	-	-	-	-	-	*3	*28	93	107	454	2012
83 Foreign tax credit	1507	-	-	-	-	-	-	-	-	-	-	-	1507
84 U.S. Possessions tax credit	207	-	-	-	-	-	207	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4416	-	-	-	-	*128	*1466	*3	*213	*1	-	323	2282
88 Prior year minumum tax credit	9792	-	-	-	-	*29	*678	*414	*2	*275	12	690	7691
89 Income tax after credits, total	821187	*9477	3723	*5058	*1388	*10556	37691	*6780	23895	34352	36511	124437	527320

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Legal services

MINOR INDUSTRY 8111
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	31977	1652	22893	4746	1806	625	221	*29	*5	**	-	-	-
2 Total assets	3143570	-	607047	772860	619424	444086	401896	*185670	*112588	**	-	-	-
3 Cash	1083696	-	190943	290038	187371	124779	192881	*96888	*797	**	-	-	-
4 Notes and accounts receivable	270474	-	21733	*34087	*34129	*108952	*27276	*883	*43415	**	-	-	-
5 Less: Allowance for bad debts	*2176	-	*79	-	-	-	-	-	*2098	-	-	-	-
6 Inventories	*892	-	*717	-	-	-	-	-	*175	-	-	-	-
7 Investments in govt. obligations, Total	*34996	-	*12530	-	-	-	*22466	-	-	-	-	-	-
8 Tax-exempt securities	*1159	-	*1159	-	-	-	-	-	-	-	-	-	-
9 Other current assets	318684	-	38722	*51834	91818	*71262	*58361	*6238	*449	-	-	-	-
10 Loans to stockholders	270133	-	70162	91735	*59510	*32819	*15908	-	-	-	-	-	-
11 Mortgage and real estate loans	*2661	-	*2661	-	-	-	-	-	-	-	-	-	-
12 Other investments	298914	-	*8667	124318	*54758	*25758	*33317	*47674	*4423	**	-	-	-
13 Depreciable assets	1756403	-	653624	339893	270616	251755	133780	*81723	*25012	**	-	-	-
14 Less: Accumulated depreciation	1124302	-	443148	200156	148284	178876	87429	*50651	*15759	**	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	9016	-	*2557	*377	-	*3652	*2333	-	*97	-	-	-	-
18 Intangible assets (Amortizable)	52022	-	8250	*18898	*4001	*82	*2446	*530	*17815	**	-	-	-
19 Less: Accumulated amortization	16844	-	624	*9435	*1719	*77	*1133	*197	*3658	**	-	-	-
20 Other assets	187842	-	39173	31273	*67224	*3980	*1691	*2583	*41920	**	-	-	-
21 Total liabilities	3143570	-	607047	772860	619424	444086	401896	*185670	*112588	**	-	-	-
22 Accounts payable	127961	-	25644	*24848	*29636	*40175	*1590	-	*6069	**	-	-	-
23 Mort, notes, and bonds under 1 yr	296070	-	46225	*79767	80784	*33686	*51244	*3080	*1285	-	-	-	-
24 Other current liabilities	872257	-	159116	197883	136588	158532	180795	*28861	*10482	**	-	-	-
25 Loans from stockholders	333596	-	133010	*75146	*40221	*8040	*47288	*29101	*790	**	-	-	-
26 Mort, notes, bonds, 1 yr or more	359917	-	150081	*43765	*50618	*51347	*4286	*19420	*40401	**	-	-	-
27 Other liabilities	163187	-	7011	*63376	*5293	*22499	*4817	*54611	*5580	-	-	-	-
28 Net worth	990582	-	85960	288076	276284	129806	111877	*50597	*47981	**	-	-	-
29 Capital stock	114734	-	75023	17926	9108	3051	732	*3116	*5778	**	-	-	-
30 Paid-in or capital surplus	286409	-	84970	58650	105730	*11426	*1707	*17465	*6462	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	154662	-	18555	*-4166	*46695	*68661	*-552	-	*25470	-	-	-	-
33 Retained earnings (S Corp)	446980	-	-89207	220256	116598	*46677	110880	*30702	*11074	**	-	-	-
34 Less: Cost of treasury stock	12204	-	*3382	*4590	*1846	*8	*889	*686	*803	-	-	-	-
35 Total receipts	11739255	223929	4739066	2403760	1463012	1254062	1061626	*394391	*199409	**	-	-	-
36 Business receipts	10968883	*223853	4602777	2032767	1287081	1211230	1017719	*394391	*199067	**	-	-	-
37 Interest	5033	*1	2503	*108	*837	*1479	*105	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*791	-	*119	*672	-	-	-	-	-	-	-	-	-
39 Rents	*435	-	*161	*274	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*2194	-	-	*224	*1971	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*1310	-	*8	*1083	-	-	*219	-	-	-	-	-	-
44 Dividends, domestic corporations	*2456	-	-	-	*2397	*58	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	758152	*76	133498	368632	170726	*41294	*43583	*1	*342	**	-	-	-
47 Total deductions	10980375	*195391	4385433	2216710	1355068	1255541	976134	*392366	*203733	**	-	-	-
48 Cost of sales and operations	278807	-	*77913	*2328	*22215	*18709	*77839	*13510	*66293	-	-	-	-
49 Compensation of officers	3817486	*49200	1515390	892987	596262	331949	296695	*67457	*67546	**	-	-	-
50 Repairs	60995	*433	24040	11045	8658	6299	*7509	*1280	*1732	**	-	-	-
51 Bad debts	8106	-	*1647	-	*756	*1895	*2758	*212	*838	-	-	-	-
52 Rent paid on business property	579977	*13515	263792	95875	51802	70333	43174	*33984	*7503	**	-	-	-
53 Taxes paid	467168	*19065	246058	76343	48256	33559	30752	*11621	*1515	**	-	-	-
54 Interest paid	56289	*75	24884	7160	9554	8558	*3974	*2050	*35	-	-	-	-
55 Contributions or gifts	799	-	726	-	*47	*25	-	-	-	-	-	-	-
56 Amortization	4563	-	*1323	*2332	*2	*729	*5	*134	*39	-	-	-	-
57 Depreciation	143730	*598	65668	23268	17110	17400	8975	*7899	*2812	**	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	129649	*4514	58245	22325	13556	20595	*9291	*469	*655	**	-	-	-
60 Pension, prof sh, stock, annuity	268152	-	107075	74833	*25961	39170	*13232	*7883	-	-	-	-	-
61 Employee benefit programs	133748	*5283	31585	14576	36543	*19686	*14819	*5796	*5460	**	-	-	-
62 Net loss, noncapital assets	*4347	-	*2501	-	-	*1846	-	-	-	-	-	-	-
63 Other deductions	5026558	*102708	1964586	993640	524346	684789	467113	*240070	*49306	**	-	-	-
64 Total receipts less total deducts	758880	28539	353633	187050	107944	-1479	85492	*2025	*-4324	**	-	-	-
65 Const taxable inc frm rel frn corps	*254	-	-	-	-	*254	-	-	-	-	-	-	-
66 Net income (less deficit), total	758342	28539	353514	186378	107944	-1225	85492	*2025	*-4324	**	-	-	-
67 Net income, total	979044	*30588	443252	252822	113350	27073	108033	*3926	-	-	-	-	-
68 Deficit, total	220701	*2049	89738	66444	*5405	*28299	*22541	*1901	*4324	**	-	-	-
69 Net income (less def), Form 1120-A	1738	-	1537	*-665	*866	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*61	*61	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	724214	*30526	337633	165124	106910	*-8877	92684	*2025	*-1812	**	-	-	-
72 Statutory special deductions, total	58255	*25	24585	*22594	*1709	*8169	*1172	-	-	-	-	-	-
73 Net operating loss deduction	56809	*25	24585	*22594	*309	*8123	*1172	-	-	-	-	-	-
74 Dividends received deduction	*1446	-	-	-	*1400	*47	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	26936	*36	24751	*1370	*11	*767	-	-	-	-	-	-	-
77 Income tax before credits, total	7966	*5	7565	*205	*2	*189	-	-	-	-	-	-	-
78 Regular tax	7893	*5	7565	*205	*2	*115	-	-	-	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*74	-	-	-	-	*74	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	7966	*5	7565	*205	*2	*189	-	-	-	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	22121	*1515	16200	1825	1034	592	753	112	56	27	**	3	3
2 Total assets	7735275	-	402210	316530	354273	405981	1714914	757309	846355	983868	**	353586	1600250
3 Cash	991717	-	97342	33726	71658	152200	225189	69781	130130	133033	**	51748	26909
4 Notes and accounts receivable	1845635	-	37000	*12386	52427	98103	616454	245427	274893	280821	**	70420	157705
5 Less: Allowance for bad debts	93390	-	*70	-	*711	-	15506	*30817	*3747	21810	**	9689	11040
6 Inventories	176402	-	*2082	*1885	*1725	*4169	81486	*5011	*12945	*23456	**	3788	39856
7 Investments in govt. obligations, Total	*34889	-	*82	-	-	*11702	-	-	*20469	2636	**	-	-
8 Tax-exempt securities	*34934	-	*9	-	-	-	-	-	*7764	*27161	**	-	-
9 Other current assets	461791	-	6963	*53897	10150	23979	131554	25626	45179	53606	**	32461	78377
10 Loans to stockholders	162694	-	45553	*18255	*40935	*7041	*28564	*6178	*12105	-	-	4017	46
11 Mortgage and real estate loans	*27502	-	*-0	-	-	-	-	-	*27238	264	**	-	-
12 Other investments	700154	-	*14995	*19972	*34385	*9725	83517	*135603	42863	110919	**	27041	221134
13 Depreciable assets	4399216	-	549727	198886	243888	192124	963852	364417	426649	393628	**	166480	899564
14 Less: Accumulated depreciation	2337050	-	392223	92104	136627	113067	601477	165374	130842	201255	**	95817	408264
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	263407	-	*7221	*17332	*14803	*3118	77521	*44980	*33217	*44098	**	16075	5042
18 Intangible assets (Amortizable)	1152782	-	17989	*42936	*25924	*13069	41700	*48332	*53264	*211461	**	25956	672151
19 Less: Accumulated amortization	361224	-	7539	*18987	*23201	*6623	*13530	*8866	*13352	*109373	**	16126	143627
20 Other assets	275814	-	23080	*28347	18917	10440	95591	*17013	-92420	35222	**	77230	62396
21 Total liabilities	7735275	-	402210	316530	354273	405981	1714914	757309	846355	983868	**	353586	1600250
22 Accounts payable	657616	-	37847	*7945	*46245	12298	205611	64392	46064	102630	**	31747	102838
23 Mort, notes, and bonds under 1 yr	473291	-	35651	*30343	*3552	*17827	128470	*23420	79443	35317	**	117389	1878
24 Other current liabilities	1753582	-	102125	71543	34253	106993	588100	181996	197468	281937	**	91037	98129
25 Loans from stockholders	281411	-	114478	*56569	*27311	*20632	37601	*10431	*5917	*8472	-	-	-
26 Mort, notes, bonds, 1 yr or more	1421818	-	157225	*79865	61489	*48622	282597	220180	135900	296562	**	95053	44325
27 Other liabilities	732590	-	-11101	*2652	*34784	*12556	*113318	*53413	65070	97601	**	43840	320456
28 Net worth	2414967	-	-34016	67612	146639	187053	359218	203477	316492	161348	**	-25480	1032624
29 Capital stock	594332	-	191212	21541	3933	18748	33253	21139	228807	47178	**	22208	6312
30 Paid-in or capital surplus	1557858	-	38141	*86469	63976	*26027	126703	*96260	*194888	343852	**	49843	531698
31 Retained earnings, appropriated	*57469	-	-	-	-	-	*19378	-	-	*38091	-	-	-
32 Retained earnings, unappropriate	-19099	-	-26301	*-25656	*66430	*20282	32658	*-87108	-100667	-300902	**	-97304	499468
33 Retained earnings (S Corp)	359629	-	-206235	*-11179	*13064	*122029	223292	*175592	*-6281	*49348	-	-	-
34 Less: Cost of treasury stock	135222	-	*30833	*3563	*765	33	*76066	*2405	*256	*16218	-	227	4855
35 Total receipts	15137813	*223789	2559807	1179657	1349361	926749	3438793	952107	1428414	1840019	**	476784	762332
36 Business receipts	14753315	*206320	2539384	1163589	1340566	913566	3378990	901813	1381096	1800671	**	444896	682425
37 Interest	44160	*508	618	*68	*2394	*2210	2696	*350	6485	13192	**	4014	11625
38 Interest on govt. obligations, State and local	13256	*267	-	*18	*9	-	*680	*594	*595	*2275	**	61	8757
39 Rents	36534	-	-	*702	*615	*556	*9836	*477	*5361	*7629	**	11354	4
40 Royalties	37486	-	-	*8344	-	-	*2933	*1000	-	*274	**	359	24577
41 Net S-T cap gain less net LT loss	*209	*207	-	-	-	-	-	-	-	-	-	-	2
42 Net L-T cap gain less net ST loss	30639	*16300	-	-	*1647	*2908	-	*97	68	*2745	**	901	5974
43 Net gain, noncapital assets	2846	-	*33	*7	*49	-	*533	*45	*49	*2036	**	-	95
44 Dividends, domestic corporations	*2913	-	-	-	*1362	*194	*130	-	*168	12	**	-	1048
45 Dividends, foreign corporations	8531	-	-	-	-	-	-	-	-	-	-	-	8531
46 Other receipts	207924	*187	19772	*6929	*2719	*7315	42996	*47732	34593	11186	**	15201	19295
47 Total deductions	14991724	*202629	2663225	1140068	1344854	874760	3370725	924672	1450574	1802728	**	490724	726766
48 Cost of sales and operations	3947260	*8084	495968	*178099	*675177	*48947	480295	*132299	769859	891616	**	112024	154892
49 Compensation of officers	917791	*6350	285819	*149541	68936	77571	193762	50318	37169	32742	**	3811	11771
50 Repairs	166670	*4716	17972	8217	7480	17001	61663	11924	15627	14391	**	2802	4878
51 Bad debts	189811	*4740	*736	*74	*2116	*7149	39407	*36330	*6690	30030	**	25408	37131
52 Rent paid on business property	765210	*17465	189578	42926	50236	71521	164220	40990	52812	66431	**	40011	29020
53 Taxes paid	541557	*10481	106479	77037	35697	38265	129943	26258	27704	43839	**	20956	24898
54 Interest paid	206251	*2750	14632	12204	10090	4407	33611	17323	16470	39290	**	20217	35258
55 Contributions or gifts	2204	*25	*103	*483	*123	*178	*279	*210	*197	*539	**	67	-
56 Amortization	53250	*267	2031	*1620	*3599	*1275	7713	*827	5243	*18806	**	3683	8187
57 Depreciation	340097	*3992	46719	19811	19450	13749	70515	24238	24757	30926	**	14876	71064
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	456123	*8364	64320	13992	10659	24897	160069	26754	23941	48893	**	23339	50895
60 Pension, prof sh, stock, annuity	104493	*1074	*45257	*986	*847	*12833	18583	*4956	*1970	*5405	**	9886	2694
61 Employee benefit programs	197002	*4230	34424	*2269	*10702	*5789	44655	*12202	*17611	36543	**	6409	22168
62 Net loss, noncapital assets	40745	*12	-	-	*11826	*3168	*540	*2012	*1206	*734	**	21139	109
63 Other deductions	7063259	*130078	1359185	632808	437917	548010	1965472	538031	449319	542543	**	186095	273801
64 Total receipts less total deducts	146089	*21161	-103418	39590	4507	51989	68068	27435	-22160	37291	**	-13940	35566
65 Const taxable inc frm rel frn corps	6940	-	-	-	-	-	-	-	-	-	-	-	6940
66 Net income (less deficit), total	139774	*20893	-103418	39571	4498	51989	67388	26841	-22755	35017	**	-14001	33749
67 Net income, total	611433	*26673	46924	*60327	40030	*75320	140065	*48002	*28185	44242	**	20508	81157
68 Deficit, total	471659	*5779	150342	*20756	*35532	*23331	72677	*21161	*50940	*9225	-	34508	47408
69 Net income (less def), Form 1120-A	-8693	*-2838	-2403	*-3451	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-516	*-516	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	157950	*10183	-70484	*53358	*10411	*51768	78843	*19226	*-9973	*14618	-	-	-
72 Statutory special deductions, total	55534	*14930	*5890	-	*1172	*2700	*1259	*8189	*4766	*5293	**	10602	733
73 Net operating loss deduction	53581	*14930	*5890	-	*219	*2564	*1155	*8189	*4747	*5285	**	10602	-
74 Dividends received deduction	*1953	-	-	-	*953	*136	*104	-	19	8	**	-	733
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	216724	-	11316	*4292	*8102	*3376	41036	*15609	*18866	*23064	**	9906	81157
77 Income tax before credits, total	70535	*308	1698	*644	*1348	*1093	13083	*5406	*6494	8125	**	3819	28517
78 Regular tax	68894	-	1697	*644	*1348	*844	13083	*5307	*6366	*7833	**	3368	28405
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1475	*299	-	-	-	*249	-	*91	*125	*284	**	427	-
82 Environmental tax	165	*10	-	-	-	-	-	*8	*3	*8	**	23	113
83 Foreign tax credit	*1505	-	-	-	-	-	*121	*63	*32	*549	**	52	688
84 U.S. Possessions tax credit	603	-	-	-	-	603	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2373	-	*613	-	-	-	*1746	-	*4	*9	-	-	-
88 Prior year minumum tax credit	*786	-	-	-	-	-	-	-	-	*440	-	346	-
89 Income tax after credits, total	65267	*308	*1084	*644	*1348	*489	11216	*5343	*6458	7127	**	3420	27829

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Social services

MINOR INDUSTRY 8300
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	14432	*849	10981	*1312	955	*153	*163	*10	*7	*3	-	-	**
2 Total assets	1962754	-	244061	*185906	324539	*101068	*429560	*71793	*97529	*508298	-	-	**
3 Cash	205420	-	59240	*11104	19810	*38180	*49801	*1959	*19169	*6158	-	-	**
4 Notes and accounts receivable	287553	-	9295	*18503	*27798	*19596	*104143	*22987	*41782	*43450	-	-	**
5 Less: Allowance for bad debts	*2930	-	-	-	-	-	-	-	*1203	*1726	-	-	**
6 Inventories	*13335	-	*180	*270	*19	-	-	-	-	*12866	-	-	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	63782	-	*6465	*4893	*9924	*303	*27593	-	*4431	*10172	-	-	**
10 Loans to stockholders	35152	-	*10794	*19841	*306	*3259	*952	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	68740	-	*8329	-	*24883	*632	*2990	*21248	*491	*10167	-	-	**
13 Depreciable assets	1476866	-	295370	*210698	291517	*83066	*207095	*29783	*24112	*335224	-	-	**
14 Less: Accumulated depreciation	549231	-	177292	*89341	96930	*53320	*55109	*10510	*10483	*56247	-	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	229341	-	*125	*2054	*35743	*4457	*63390	*2290	*609	120674	-	-	**
18 Intangible assets (Amortizable)	62750	-	*19194	*9844	*218	*295	*5332	-	*8073	*19795	-	-	-
19 Less: Accumulated amortization	15934	-	*9418	*3137	*113	*25	*1421	-	*571	*1249	-	-	-
20 Other assets	87910	-	21779	*1176	*11364	*4625	*24794	*4036	*11120	*9015	-	-	**
21 Total liabilities	1962754	-	244061	*185906	324539	*101068	*429560	*71793	*97529	*508298	-	-	**
22 Accounts payable	101911	-	17291	*3348	*29517	*4484	*23696	*10068	*2414	*11093	-	-	**
23 Mort, notes, and bonds under 1 yr	85113	-	*16707	*12237	*12545	*6194	*25244	*7257	*3734	1195	-	-	**
24 Other current liabilities	219570	-	45481	*31126	*5131	*17037	*31182	*98	*47130	*42387	-	-	**
25 Loans from stockholders	427945	-	179635	*148434	*97344	-	*2532	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	659005	-	56125	*43905	161251	*19148	*154271	*32084	*5213	187008	-	-	**
27 Other liabilities	78086	-	*1529	*-0	-	-	*74502	*1538	*1311	*-794	-	-	**
28 Net worth	391124	-	-72706	*-53144	18752	*54205	*118133	*20749	*37726	*267410	-	-	**
29 Capital stock	170318	-	28260	*67407	12867	*609	*4809	*2	*56149	*216	-	-	**
30 Paid-in or capital surplus	328394	-	*29740	*54	*40503	*95	*24049	*679	*134	*233139	-	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-15668	-	-29235	*-69291	*4346	*19351	*23595	*20067	*-18557	*34054	-	-	**
33 Retained earnings (S Corp)	-85994	-	-97872	*-51262	*-36798	*34258	*65680	-	-	-	-	-	-
34 Less: Cost of treasury stock	*5926	-	*3599	*52	*2166	*109	-	-	-	-	-	-	-
35 Total receipts	5987961	*268038	1596149	*613475	456219	*423938	*1523406	*163056	*387462	*556216	-	-	**
36 Business receipts	5966209	*266546	1593441	*611194	454531	*419845	*1520140	*162095	*386842	*551575	-	-	**
37 Interest	6507	552	*1204	*299	*1123	*28	*778	-	*259	*2264	-	-	**
38 Interest on govt. obligations, State and local	*148	-	-	-	*43	-	-	-	-	*105	-	-	**
39 Rents	*139	-	-	-	-	*139	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1346	390	-	-	-	*955	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*2930	-	-	-	*41	*2645	-	-	-	244	-	-	**
44 Dividends, domestic corporations	*1120	-	-	-	*272	-	-	-	-	848	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	9561	*549	*1504	*1982	*208	*325	*2488	*961	*361	*1181	-	-	**
47 Total deductions	5813692	*249626	1578919	*608216	437630	*394023	*1490723	*159288	*375143	*520125	-	-	**
48 Cost of sales and operations	1570078	*61846	94846	*63975	*23126	*175149	*874425	*15173	*186375	*75163	-	-	**
49 Compensation of officers	431200	*7628	201721	*86465	*23206	*24468	*62651	*4215	*14256	*6591	-	-	**
50 Repairs	76801	*6784	26561	*15348	7575	*4582	*8171	*5152	*2560	*68	-	-	-
51 Bad debts	5472	-	*1016	*5	-	-	*318	*30	*141	*3962	-	-	**
52 Rent paid on business property	422852	*38322	171558	*75038	*14287	*11442	*73289	*10576	*9834	*18506	-	-	**
53 Taxes paid	337383	*15238	81224	*39226	30308	*33692	*63751	*10854	*29838	*33252	-	-	**
54 Interest paid	77442	*1481	19386	*6081	17785	*2205	*8470	*2102	*878	*19055	-	-	**
55 Contributions or gifts	860	2	*360	-	*22	*143	-	-	*35	*296	-	-	**
56 Amortization	7718	*115	3980	*805	*49	*2	*703	-	*240	*1823	-	-	**
57 Depreciation	136000	*5532	38803	*12857	15193	*5476	*18417	*2731	*2994	*33996	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	42216	*5548	8145	*7212	*1494	*3725	*2765	*591	*1116	*11621	-	-	**
60 Pension, prof sh, stock, annuity	26790	*433	*11740	*3210	-	-	*9735	*882	*789	-	-	-	-
61 Employee benefit programs	105418	*1290	11452	*1703	*7686	*8353	*46921	*8964	*12760	*6288	-	-	**
62 Net loss, noncapital assets	*1314	106	*146	-	*232	-	*8	*725	*97	*1	-	-	-
63 Other deductions	2572148	*105302	907980	*296291	296665	*124787	*321099	*97292	*113228	*309504	-	-	**
64 Total receipts less total deducts	174268	*18412	17231	*5259	18590	*29914	*32683	*3768	*12320	*36092	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	174121	*18412	17231	*5259	18547	*29914	*32683	*3768	*12320	*35987	-	-	**
67 Net income, total	242098	*18654	47671	*21280	*36721	*29914	*35783	*3768	*12320	*35987	-	-	**
68 Deficit, total	67977	*242	30441	*16021	*18174	-	*3100	-	-	-	-	-	-
69 Net income (less def), Form 1120-A	*6067	*964	*5137	-	*-33	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	120684	*11078	27039	*9258	*18394	*26837	*28078	-	-	-	-	-	-
72 Statutory special deductions, total	37073	*1505	*7058	*371	*393	-	*1634	-	*2822	*23290	-	-	**
73 Net operating loss deduction	36333	*1505	*7058	*371	*246	-	*1634	-	*2822	*22697	-	-	**
74 Dividends received deduction	*741	-	-	-	*147	-	-	-	-	594	-	-	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	60260	*6071	*5360	*4953	*11865	*3077	*2971	*3768	*9497	*12697	-	-	**
77 Income tax before credits, total	17011	*1885	*804	*743	*3125	*475	*834	*1281	*3272	*4591	-	-	**
78 Regular tax	16689	*1881	*804	*743	*3125	*475	*834	*1281	*3229	*4317	-	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*272	-	-	-	-	-	-	-	*40	232	-	-	**
82 Environmental tax	*49	4	-	-	-	-	-	-	*3	*42	-	-	**
83 Foreign tax credit	118	-	-	-	-	-	-	-	-	118	-	-	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*314	55	*69	-	-	-	-	-	*140	*50	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	16579	*1830	*735	*743	*3125	*475	*834	*1281	*3133	*4423	-	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	11743	*1104	7261	1261	1079	494	389	*81	54	*13	4	3	**
2 Total assets	4804700	-	118847	179017	397557	368003	962591	*536596	822245	*430623	243515	745706	**
3 Cash	776545	-	78765	78226	110118	68504	155692	*60864	135575	*66628	8998	13175	**
4 Notes and accounts receivable	626541	-	*10989	*47392	*8406	68201	49421	*94374	124446	*143497	28334	51479	**
5 Less: Allowance for bad debts	7076	-	-	-	-	*348	*946	*646	*2026	*1122	1988	-	-
6 Inventories	83689	-	*1953	*1344	*3014	*6136	10794	*5617	*43315	*1220	1341	8956	-
7 Investments in govt. obligations, Total	172441	-	-	-	-	-	*71016	*652	*24108	*20796	30652	25216	-
8 Tax-exempt securities	*94064	-	-	-	-	*3705	-	-	*119	*16170	-	74070	**
9 Other current assets	297994	-	*4876	*2573	16648	29852	31197	*32146	75410	*18218	6132	80941	**
10 Loans to stockholders	*16961	-	*1214	-	*8556	-	*6956	-	-	-	234	-	-
11 Mortgage and real estate loans	*691	-	-	-	-	-	-	*130	*100	*169	291	-	-
12 Other investments	690097	-	*2129	-	-	*43891	*94777	*97941	*98826	*39869	21658	291005	**
13 Depreciable assets	2380869	-	*17393	*133837	339480	222508	611734	*239009	305249	*161092	50340	300227	**
14 Less: Accumulated depreciation	1074231	-	*5724	*94033	144567	118768	255995	*91462	141546	*57787	17518	146833	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	412358	-	-	*3561	*35882	*18868	109883	*76600	65247	*17246	50262	34810	**
18 Intangible assets (Amortizable)	105365	-	*872	*22186	*305	*20307	*6330	*619	*48408	*1683	2718	1938	-
19 Less: Accumulated amortization	29447	-	*639	*18747	*66	*1831	*2801	*265	*3967	*617	514	-	-
20 Other assets	257840	-	*7018	*2679	*19779	*6977	74533	*21015	48979	*3561	62575	10722	**
21 Total liabilities	4804700	-	118847	179017	397557	368003	962591	*536596	822245	*430623	243515	745706	**
22 Accounts payable	639012	-	25314	*28729	30787	46177	103378	*62180	162868	*85566	6939	87075	**
23 Mort, notes, and bonds under 1 yr	153302	-	*4449	*7527	*8364	*17282	24260	*6880	*18567	*16292	32099	17581	-
24 Other current liabilities	836677	-	21716	*32722	25344	73453	119717	*76388	188064	*116289	34026	148959	**
25 Loans from stockholders	80577	-	*12575	*20319	*36313	*9454	*1128	*788	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	534750	-	*11109	*13091	119343	*64199	210868	*18380	*56633	*3190	29639	8298	-
27 Other liabilities	499251	-	*2212	*154	*4810	*1062	*66659	*50904	124660	*67042	38259	143488	-
28 Net worth	2061130	-	41472	76476	172595	156375	436581	*321075	271453	*142243	102554	340306	**
29 Capital stock	308405	-	13243	*5465	*12367	*67705	65200	*140573	*1165	-	2	2686	-
30 Paid-in or capital surplus	674310	-	*16997	*60375	*32993	*60632	190457	*1303	*193859	*57217	59109	1368	-
31 Retained earnings, appropriated	188047	-	*11160	*788	*32870	*3789	*46340	*89997	-	*2305	-	798	-
32 Retained earnings, unappropriate	939060	-	499	*18844	132932	24620	134914	*89203	76430	*82721	43443	335453	**
33 Retained earnings (S Corp)	*-36646	-	*-349	*-8996	*-29004	-	*1703	-	-	-	-	-	-
34 Less: Cost of treasury stock	*12046	-	*78	-	*9563	*371	*2034	-	-	-	-	-	-
35 Total receipts	6633902	*26280	299622	435677	845082	390141	860444	*561047	912443	*1346903	174780	781484	**
36 Business receipts	5839464	*25145	277228	*348825	717364	292750	790415	*545354	727332	*1306884	166629	641539	**
37 Interest	50943	*5	1943	*1780	2336	2681	10150	*4190	7279	*2717	6863	11000	**
38 Interest on govt. obligations, State and local	8061	*773	-	-	-	*272	*71	*325	*1156	*1149	-	4315	**
39 Rents	25738	-	-	*2222	*2068	*282	*31	*2811	*717	*1475	1370	14762	**
40 Royalties	*10228	-	-	-	-	*139	-	-	*10083	-	-	6	**
41 Net S-T cap gain less net LT loss	*8285	-	-	-	-	-	*1	*-0	*114	*749	16	7404	**
42 Net L-T cap gain less net ST loss	33208	-	-	-	-	*1876	*4071	*470	*1096	*2377	164	23155	**
43 Net gain, noncapital assets	1588	-	-	-	*660	*35	*44	*23	*57	*607	3	160	-
44 Dividends, domestic corporations	6701	-	-	-	-	*881	*390	*900	*838	*1045	-	2647	**
45 Dividends, foreign corporations	*426	-	-	-	-	-	*63	-	-	*29	-	334	**
46 Other receipts	649259	*356	20451	*82850	122654	*91225	55208	*6974	163773	*29870	-265	76163	**
47 Total deductions	6558210	*28357	304127	460591	844099	398823	836686	*530039	896123	*1341399	162583	755382	**
48 Cost of sales and operations	2312578	-	*89194	*70647	*58906	*49481	236261	*68505	453341	*1136497	1968	147779	-
49 Compensation of officers	93281	-	*2165	-	*43130	*5102	*13326	*9397	*12292	*5163	1201	1505	**
50 Repairs	108241	27	7478	*2331	8275	30183	23874	*4091	8404	*7291	3205	13084	**
51 Bad debts	23888	34	*2643	*1777	*10725	*2927	*772	*900	*969	*620	2466	56	**
52 Rent paid on business property	140146	166	*6705	*24650	*9326	*26504	15392	*6067	7930	*9061	8365	25979	**
53 Taxes paid	163887	*468	3711	*15340	17749	21122	29796	*14905	19526	*9657	6653	24959	**
54 Interest paid	45462	29	*948	*2444	6361	5689	15569	*1351	6214	*1277	4030	1549	-
55 Contributions or gifts	3657	2	*674	*759	*512	*265	*26	*314	*438	*102	127	437	**
56 Amortization	8186	-	*28	*2719	*60	*1222	*941	*734	*790	*493	364	835	-
57 Depreciation	143640	51	*1805	*7476	16667	18071	36447	*12978	15995	*10350	2878	20922	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	**
59 Advertising	166391	*1898	*61517	*29177	*22077	*3969	*1561	*5917	9787	*9512	4810	16165	**
60 Pension, prof sh, stock, annuity	27124	20	-	-	*1864	*52	*6727	*2214	*4022	*3201	1225	7799	-
61 Employee benefit programs	296261	33	-	*4885	*3618	*8472	7950	*204475	16177	*12036	5672	32943	**
62 Net loss, noncapital assets	4057	-	-	-	-	-	*1293	*22	*1098	*30	338	1276	**
63 Other deductions	3021411	*25628	127260	298385	644827	225766	446752	*198170	339141	*136109	119280	460093	**
64 Total receipts less total deducts	75692	*-2078	-4505	-24914	983	-8682	23757	*31008	16320	*5503	12197	26102	**
65 Const taxable inc frm rel frn corps	*59	-	-	-	-	-	-	-	-	*59	-	-	-
66 Net income (less deficit), total	67690	*-2851	-4505	-24914	983	-8955	23686	*30683	15163	*4414	12197	21787	**
67 Net income, total	194012	*472	11588	*10216	20521	*14678	44121	*32414	20792	*4869	12555	21787	**
68 Deficit, total	126322	*3323	16093	*35130	*19538	*23632	*20435	*1731	*5629	*455	358	-	-
69 Net income (less def), Form 1120-A	-5048	*-420	-5755	*1409	*-282	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-632	-632	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*-10613	-	*-357	*-9396	*-2078	-	*1218	-	-	-	-	-	-
72 Statutory special deductions, total	20514	*137	*3488	*1174	*1255	*617	*4519	*816	*4312	*1702	355	2140	**
73 Net operating loss deduction	14429	*137	*3488	-	*1255	-	*4246	*186	*3792	*970	355	-	-
74 Dividends received deduction	5785	-	-	*1174	-	*617	*273	*630	*520	*732	-	1840	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	172502	*335	8099	*9042	*19267	*14061	*38384	*31598	16702	*3167	12200	19647	**
77 Income tax before credits, total	50779	*61	1215	*1356	*3909	*3594	*11495	*10743	5967	*1466	4157	6813	**
78 Regular tax	49629	*61	1215	*1356	*3909	*3594	*11495	*10599	5516	*1057	4146	6680	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1105	-	-	-	-	-	-	*142	*448	*409	-	106	-
82 Environmental tax	*44	-	-	-	-	-	-	*2	*4	-	11	27	**
83 Foreign tax credit	*112	5	-	-	-	-	*9	*-0	*3	*11	36	47	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*400	-	-	-	-	-	-	*226	*13	-	162	-	-
88 Prior year minumum tax credit	*453	-	-	-	-	-	*13	*268	-	-	173	-	-
89 Income tax after credits, total	49813	*55	1215	*1356	*3909	*3594	*11473	*10250	5951	*1455	3787	6766	**

1993 Corporation Source Book of Statistics of Income;
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	44784	2362	32635	4890	1891	1468	1198	138	115	38	21	17	11
2 Total assets	20184770	-	892374	781438	625336	1015403	2409577	967323	1743411	1258230	1415097	2591687	6484893
3 Cash	2221452	-	295595	206203	212969	287786	335480	160630	111063	102005	157519	226849	125353
4 Notes and accounts receivable	7018665	-	85109	75700	176634	240708	989781	387139	814940	461209	581835	885321	2320289
5 Less: Allowance for bad debts	141343	-	-	-	-	*1145	24627	*10649	30035	6082	11774	27438	29593
6 Inventories	715117	-	*9414	*44709	*20366	31985	136696	*47882	135489	70390	43312	79526	95348
7 Investments in govt. obligations, Total	*72127	-	*43	-	*6168	-	*2228	*4888	-	-	-	4321	54478
8 Tax-exempt securities	*15217	-	-	-	*14053	*433	-	*730	-	*2	-	-	-
9 Other current assets	1840441	-	49233	43395	12564	72936	152596	157596	158657	88739	74936	447024	582765
10 Loans to stockholders	273266	-	97424	26966	*13498	*13151	18088	*13355	*15868	*5705	13145	-	56066
11 Mortgage and real estate loans	10894	-	*2222	-	-	*322	*7761	-	*374	*141	-	73	-
12 Other investments	1920874	-	23551	*89393	*11319	86418	134030	28058	147169	178761	125071	340045	757059
13 Depreciable assets	8410208	-	1051576	593415	453902	593129	1256425	429076	698406	510227	516892	684321	1622839
14 Less: Accumulated depreciation	4856404	-	760823	342291	336100	350246	782405	273845	426224	300821	228010	335477	720162
15 Depletable assets	*52651	-	*10612	*1433	-	*160	*14039	-	*44	-	3159	-	23205
16 Less: Accumulated depletion	*28312	-	*7090	*161	-	-	*7475	-	-	-	893	-	12693
17 Land	284248	-	*7329	*13085	*7151	*10029	57806	*4013	27666	16455	19735	25958	95021
18 Intangible assets (Amortizable)	1413324	-	10665	16541	*12696	23733	33414	*6889	31046	73730	103239	174537	926834
19 Less: Accumulated amortization	210869	-	4734	9315	*7161	5930	18449	*2890	*17872	19022	26203	17572	81720
20 Other assets	1173214	-	22248	22365	27279	11932	104187	14452	76821	76790	43136	104198	669805
21 Total liabilities	20184770	-	892374	781438	625336	1015403	2409577	967323	1743411	1258230	1415097	2591687	6484893
22 Accounts payable	2240540	-	81609	48054	88265	91750	351682	199918	247724	177000	174968	364465	415106
23 Mort, notes, and bonds under 1 yr	2198260	-	135523	68417	100358	92037	434892	54022	226295	176552	85011	256271	568880
24 Other current liabilities	3136822	-	156173	89149	77484	178261	378349	138121	300768	178285	255512	413063	971655
25 Loans from stockholders	1523843	-	375907	120021	113693	97048	41467	*986	*91840	*146943	3862	-	532075
26 Mort, notes, bonds, 1 yr or more	2814537	-	147056	233252	*33544	100214	282930	142339	198191	138121	385081	232256	921552
27 Other liabilities	1242952	-	10184	*-0	*9835	*16134	145006	88479	49312	49792	160637	147712	565862
28 Net worth	7027817	-	-14078	222545	202157	439959	775251	343459	629280	391536	350026	1177920	2509763
29 Capital stock	1224080	-	104447	50161	24426	52505	233896	99173	187506	88338	112492	40207	230929
30 Paid-in or capital surplus	4114083	-	123897	198513	*1915	91311	182366	156735	251047	413137	272517	729301	1693343
31 Retained earnings, appropriated	*701	-	-	-	-	-	*267	*60	*234	*139	-	-	-
32 Retained earnings, unappropriate	1814842	-	-107886	12861	168301	214123	148987	149795	211382	-78669	-28149	430744	693353
33 Retained earnings (S Corp)	470240	-	-103398	-27027	*22785	104164	319232	*41420	48147	*11987	-	52931	-
34 Less: Cost of treasury stock	596129	-	*31139	*11963	*15269	*22145	109498	*103724	69036	*43396	6834	75263	107863
35 Total receipts	48963870	290915	6831788	2774327	3212818	3093248	7125023	2200241	4062923	1703839	2257043	4936124	10475581
36 Business receipts	47913059	279498	6697943	2746751	3193810	3056798	6959259	1971631	4027974	1646805	2208100	4875629	10248860
37 Interest	142450	*1273	4154	4188	2052	3179	13580	6399	7907	6608	15336	14785	62989
38 Interest on govt. obligations, State and local	8044	11	*106	-	-	*936	*1938	*104	*23	*217	590	2605	1514
39 Rents	66639	*1355	*6985	*189	*1402	*1810	4356	*2291	*5867	*1118	946	8952	31369
40 Royalties	24308	-	*12857	-	-	-	-	*500	*711	*1092	11	6575	2561
41 Net S-T cap gain less net LT loss	16837	-	-	*6848	*9234	-	*40	*16	*195	-	31	428	45
42 Net L-T cap gain less net ST loss	35238	*105	*1616	*770	*198	-	*866	*8659	*150	*17501	792	1337	3244
43 Net gain, noncapital assets	12506	*1202	*581	*1144	*1275	*3514	946	*785	*802	445	563	255	993
44 Dividends, domestic corporations	28953	63	*358	*1315	*166	*2095	*1104	*170	*125	*15710	198	1406	6245
45 Dividends, foreign corporations	8564	129	-	-	-	-	-	-	*1007	*1667	2739	569	2453
46 Other receipts	707273	*7279	107187	13122	4681	24917	142935	209686	18163	12675	27736	23583	115308
47 Total deductions	47936396	277267	6585615	2642824	3161806	3012558	6996132	2185362	3989388	1697419	2205418	4781913	10400693
48 Cost of sales and operations	22680719	151146	1122635	746962	1574262	1102415	3154027	750247	2271993	1026256	1098184	3248239	6434354
49 Compensation of officers	3230162	*4430	1176380	434164	289119	272654	556330	106344	116007	47517	56683	80720	89814
50 Repairs	212100	1022	29126	13272	12663	19493	32128	8591	12528	10390	9699	20342	42846
51 Bad debts	134102	*9088	*19066	*9507	*5803	*5016	29999	*7247	8055	7145	5832	8601	18743
52 Rent paid on business property	1434890	6952	283177	115221	82389	77130	185284	59928	107264	61078	69008	128092	259366
53 Taxes paid	1715463	5902	328028	120103	97955	117759	282573	69489	131636	63420	81455	129837	287306
54 Interest paid	448235	*2854	44491	20700	16254	16266	61865	50028	33250	22984	29707	24791	125044
55 Contributions or gifts	9161	44	*1105	1081	*269	*459	801	*323	696	*578	837	1268	1701
56 Amortization	56712	*460	5074	4619	*824	2938	3109	*1228	5950	1297	4230	9133	17851
57 Depreciation	800831	4227	104760	56223	45928	71873	114345	48741	57918	41227	48233	54604	152751
58 Depletion	*7217	10	*3016	-	-	-	*3327	-	-	23	54	-	787
59 Advertising	111319	*303	20269	9453	3690	10466	12900	13022	11205	3176	3324	12914	10597
60 Pension, prof sh, stock, annuity	495487	*2148	41655	21700	15141	48316	54159	*36260	38778	14601	19314	35940	167474
61 Employee benefit programs	942300	*5714	82550	65712	40136	55184	155374	50973	93514	29939	65177	120234	177794
62 Net loss, noncapital assets	29090	*3681	*2323	*2402	*361	*1426	3183	*2055	398	*1012	993	1662	9592
63 Other deductions	15628610	79284	3321960	1021705	977011	1211162	2346731	980884	1100197	366778	712687	905537	2604673
64 Total receipts less total deducts	1027473	13648	246172	131503	51012	80690	128891	14879	73535	6420	51625	154211	74888
65 Const taxable inc frm rel frn corps	*9519	-	-	-	-	-	-	*7	*139	6342	133	-	9241
66 Net income (less deficit), total	1028949	13637	246067	131503	51012	79754	126953	14775	73519	6342	51168	151606	82614
67 Net income, total	1779293	*40126	393219	197340	76733	169345	219101	70769	158802	*61300	62966	172386	157206
68 Deficit, total	750344	26490	147153	65837	25721	89591	92148	*55994	85283	54957	11798	20780	74591
69 Net income (less def), Form 1120-A	-29455	*-153	-29251	*3087	*-3137	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*37	*37	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	550528	*-2725	219765	126464	*13880	47062	99556	*21671	17647	*8074	-	-866	-
72 Statutory special deductions, total	239015	*16969	49524	*13249	*7040	36782	38005	*74	*11733	*32072	12822	5723	15022
73 Net operating loss deduction	215998	*16925	49267	*12488	*6924	*35130	37159	-	*11645	*19742	12681	4373	9665
74 Dividends received deduction	23016	44	*257	*762	*116	*1652	*846	*74	*88	*12331	141	1350	5357
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	760206	*19355	36861	37774	50014	27575	64296	*49024	94045	*21280	50144	166664	143175
77 Income tax before credits, total	245762	*6685	6658	7523	11981	7283	19806	*16555	32726	*7773	18541	57832	52400
78 Regular tax	237153	*6662	4709	7523	11981	7059	19730	*16402	32289	*7218	17056	56676	49848
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	9	-	-	-	-	-	-	-	-	-	-	9	-
81 Alternative minumum tax	7396	-	*1949	-	-	*224	*72	*147	*138	*526	1258	891	2191
82 Environmental tax	568	23	-	-	-	-	*4	*5	*72	*29	54	184	197
83 Foreign tax credit	22568	2766	-	*76	-	*76	-	*1521	*5086	39	1088	11007	910
84 U.S. Possessions tax credit	7	-	-	-	-	-	7	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*442	-	*51	-	-	-	-	-	-	-	391	-	-
87 General business credit	4459	57	-	*890	-	*326	*1696	*675	-	-	156	511	148
88 Prior year minumum tax credit	*2347	583	-	-	-	-	*52	*1022	*633	-	-	57	-
89 Income tax after credits, total	215938	*3278	6607	6556	11981	6881	18051	*13337	27007	*7734	16906	46257	51342

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Accounting, auditing, and bookkeeping services

MINOR INDUSTRY 8930
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	25166	*1331	20456	2439	*545	*262	*101	*19	*13	-	**	**	-
2 Total assets	1769849	-	388102	366469	*189399	*164407	*174489	*139431	*347552	-	**	**	-
3 Cash	227844	-	68300	45116	*17752	*18160	*4915	*34369	*39231	-	**	**	-
4 Notes and accounts receivable	371783	-	45934	*70456	*23108	*17860	*105746	*24169	*84509	-	**	**	-
5 Less: Allowance for bad debts	*2000	-	*437	-	*484	-	-	*118	*961	-	-	**	-
6 Inventories	*58338	-	*56	*12191	*4540	-	-	*41007	*544	-	-	**	-
7 Investments in govt. obligations, Total	*23985	-	-	-	-	*23985	-	-	-	-	-	-	-
8 Tax-exempt securities	*44019	-	-	-	-	-	-	*2967	41052	-	-	**	-
9 Other current assets	90725	-	7001	*35512	*2001	*9376	*1457	*25391	*9989	-	**	**	-
10 Loans to stockholders	92653	-	30545	*19533	*10521	*17997	*14058	-	-	-	-	-	-
11 Mortgage and real estate loans	*917	-	-	-	-	*917	-	-	-	-	-	-	-
12 Other investments	171945	-	*26328	*75116	*33838	*6351	*3382	*5365	*21565	-	**	**	-
13 Depreciable assets	1285005	-	525647	153120	*261610	*66316	*84165	*9616	*184532	-	**	**	-
14 Less: Accumulated depreciation	878129	-	390605	105397	*180158	*44310	*47567	*4659	*105432	-	**	**	-
15 Depletable assets	*837	-	*837	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*659	-	*659	-	-	-	-	-	-	-	-	-	-
17 Land	*30052	-	*11958	*589	*478	*9453	*3822	-	*3753	-	**	**	-
18 Intangible assets (Amortizable)	195768	-	60692	*8882	*10783	*472	*37744	*1901	*75294	-	-	**	-
19 Less: Accumulated amortization	84175	-	31583	*4205	*1588	*330	*34785	*1147	*10538	-	-	**	-
20 Other assets	140940	-	34087	55558	*6999	*38160	*1551	*570	*4014	-	-	**	-
21 Total liabilities	1769849	-	388102	366469	*189399	*164407	*174489	*139431	*347552	-	**	**	-
22 Accounts payable	136153	-	12293	*18260	*5365	*121	*58590	*20672	*20850	-	**	**	-
23 Mort, notes, and bonds under 1 yr	269971	-	39309	*29839	*84481	*14922	*22963	*24282	*54175	-	**	**	-
24 Other current liabilities	145553	-	33691	40938	*19415	*872	*4567	*22452	*23617	-	-	**	-
25 Loans from stockholders	159907	-	86426	*47280	*12899	*13302	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	396385	-	97733	*64024	*30356	*114144	*35607	*136	*54384	-	**	**	-
27 Other liabilities	76457	-	8820	*372	-	*88	*30167	*750	*36260	-	**	**	-
28 Net worth	585424	-	109830	165755	*36883	*20958	*22593	*71140	*158266	-	**	**	-
29 Capital stock	110717	-	34081	36428	*6157	*15422	*576	*3152	*14902	-	**	**	-
30 Paid-in or capital surplus	296846	-	44491	*9401	*51297	*80882	*5493	*86620	*18663	-	**	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	210615	-	37524	61554	*14364	*18984	*5945	*-18443	*90686	-	**	**	-
33 Retained earnings (S Corp)	12748	-	19316	*58406	*-28267	*-81812	*11090	-	*34014	-	-	-	-
34 Less: Cost of treasury stock	45502	-	*25583	*34	*6669	*12518	*510	*189	-	-	-	-	-
35 Total receipts	5993711	*101267	2250572	1169071	*1038885	*248061	*392928	*474228	*318700	-	**	**	-
36 Business receipts	5847826	*99338	2197379	1141111	*1034210	*240257	*383866	*458675	*292990	-	**	**	-
37 Interest	10225	-	2136	*218	*145	*451	*1391	*953	*4931	-	**	**	-
38 Interest on govt. obligations, State and local	*14492	-	*1376	-	-	-	-	-	*13116	-	-	**	-
39 Rents	*4605	-	*1917	*1192	-	-	-	-	*1496	-	**	**	-
40 Royalties	*27	-	-	-	-	*27	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	692	-	-	-	-	-	-	-	692	-	-	**	-
42 Net L-T cap gain less net ST loss	*8708	-	*45	*4112	-	*4165	-	-	*386	-	-	**	-
43 Net gain, noncapital assets	6711	-	*5137	*752	*18	*777	*26	-	2	-	**	-	-
44 Dividends, domestic corporations	*1209	-	-	*1209	-	-	-	-	-0	-	-	**	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	99217	*1929	42583	*20476	*4513	*2383	*7645	*14600	*5087	-	**	**	-
47 Total deductions	5560477	*74466	1979636	1127101	*991966	*226866	*394256	*477009	*289178	-	**	**	-
48 Cost of sales and operations	826063	-	*121997	*228336	*23212	-	*2628	*387469	*62421	-	-	**	-
49 Compensation of officers	1008683	*28842	446196	182846	*241891	*46163	*44245	*6388	*12111	-	**	**	-
50 Repairs	34869	*191	16294	*5125	*3313	*3011	*3700	*255	*2980	-	**	**	-
51 Bad debts	5291	-	*3383	*340	-	-	*71	*364	*1133	-	-	**	-
52 Rent paid on business property	342554	*10640	183458	49463	*41880	*14906	*27687	*2120	*12401	-	**	**	-
53 Taxes paid	272100	*4743	97232	50141	*45214	*12670	*12127	*38412	*11562	-	**	**	-
54 Interest paid	62875	*224	16944	8097	*9314	*14513	*5131	*167	*8484	-	**	**	-
55 Contributions or gifts	*483	-	*177	*260	-	-	-	-	46	-	-	**	-
56 Amortization	34391	*28	22820	*953	*892	*3	-	*214	*9481	-	-	**	-
57 Depreciation	101686	*864	40551	10822	*19917	*5435	*8245	*1597	*14256	-	**	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	35757	*461	17492	3958	*5943	*926	*1535	*2200	*3242	-	-	**	-
60 Pension, prof sh, stock, annuity	36242	-	*7222	*2669	*15268	*689	*8557	*68	*1770	-	**	**	-
61 Employee benefit programs	189065	*615	63251	78184	*30526	*6020	*4802	*163	*5503	-	-	**	-
62 Net loss, noncapital assets	*749	-	*78	-	-	*141	*87	-	*444	-	-	**	-
63 Other deductions	2609668	*27856	942542	505907	*554595	*122390	*275441	*37593	*143345	-	**	**	-
64 Total receipts less total deducts	433234	*26802	270936	41970	*46920	*21195	*-1328	*-2781	*29521	-	**	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	418743	*26802	269560	41970	*46920	*21195	*-1328	*-2781	*16406	-	**	**	-
67 Net income, total	466806	*27159	290932	49309	*48052	*22476	*1389	*4812	*22677	-	-	**	-
68 Deficit, total	48063	*358	21372	*7339	*1132	*1281	*2717	*7593	*6271	-	**	-	-
69 Net income (less def), Form 1120-A	1962	*-358	*1011	*1309	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*77	*77	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	394041	*27082	268085	*32909	*48048	*19222	*-1425	-	*119	-	-	-	-
72 Statutory special deductions, total	13622	-	*2419	*3030	-	*1973	*1389	*4812	-0	-	-	**	-
73 Net operating loss deduction	12775	-	*2419	*2183	-	*1973	*1389	*4812	-	-	-	-	-
74 Dividends received deduction	*847	-	-	*846	-	-	-	-	-0	-	-	**	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	44622	*77	12526	*9458	*4	-	-	-	22557	-	-	**	-
77 Income tax before credits, total	11877	*12	2475	*1427	*1	-	-	*30	7933	-	-	**	-
78 Regular tax	11810	*12	2475	*1427	*1	-	-	-	7895	-	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*30	-	-	-	-	-	-	*30	-	-	-	-	-
82 Environmental tax	38	-	-	-	-	-	-	-	38	-	-	**	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	11877	*12	2475	*1427	*1	-	-	*30	7933	-	-	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

MINOR INDUSTRY 8980 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	170337	15085	124127	17588	6382	3492	2876	384	245	70	50	21	17
2 Total assets	39305373	-	2479676	2740274	2182120	2408129	5873804	2598107	3685317	2525851	3483041	3338727	7990326
3 Cash	5540359	-	714575	612104	466470	321247	667407	423645	740470	343882	516604	368500	365455
4 Notes and accounts receivable	8489208	-	239157	489696	322945	372282	1506714	626891	934767	441458	758986	936881	1859432
5 Less: Allowance for bad debts	160433	-	*725	*1095	*2288	*487	22796	28762	14375	4868	20236	22797	42003
6 Inventories	1301394	-	143731	98615	171531	117158	241807	101519	193896	19309	34723	44192	134912
7 Investments in govt. obligations, Total	461258	-	-	-	-	*14575	*24122	*25322	*58360	*109366	69589	30	159894
8 Tax-exempt securities	149820	-	*4175	*38937	-	*5549	*46381	*11016	*8721	-	3162	15566	16311
9 Other current assets	3528484	-	125687	140475	122290	142534	378834	216466	330230	310732	382593	301271	1077371
10 Loans to stockholders	951174	-	228911	166426	76933	67056	127095	48856	50673	*25612	107202	17410	35000
11 Mortgage and real estate loans	1160029	-	*7120	*32936	*28158	*27102	*4223	*57017	*60302	*189	24749	156	918077
12 Other investments	5190582	-	92721	237194	168004	343831	803638	424205	368710	353947	328654	619601	1450078
13 Depreciable assets	15263656	-	2048080	1643897	1152073	1242432	2583079	1059069	1462165	739826	1033689	840887	1458458
14 Less: Accumulated depreciation	7692634	-	1319773	899029	606678	579794	1159836	543830	770102	242847	413794	353400	803552
15 Depletable assets	106436	-	*16557	*5778	-	-	-	*39431	-	-	44455	215	-
16 Less: Accumulated depletion	*51463	-	*10121	*4776	-	-	-	*21475	-	-	14876	215	-
17 Land	729668	-	25863	*41683	36297	130750	185873	65679	42254	41279	37356	87874	34760
18 Intangible assets (Amortizable)	2738725	-	81221	204519	203969	186225	193612	43994	146709	136852	425461	331816	784347
19 Less: Accumulated amortization	774045	-	33516	144390	76556	94832	47261	29935	51129	48392	88472	36755	122807
20 Other assets	2373156	-	116014	77304	118972	112502	340914	78998	123665	299504	253196	187493	664594
21 Total liabilities	39305373	-	2479676	2740274	2182120	2408129	5873804	2598107	3685317	2525851	3483041	3338727	7990326
22 Accounts payable	4615638	-	412960	298092	161046	269820	825786	314007	500353	171207	349507	178953	1133906
23 Mort, notes, and bonds under 1 yr	4311224	-	493789	272842	269076	352530	491966	382514	254221	219157	218931	290225	1065973
24 Other current liabilities	4489879	-	434117	295708	222001	180451	675444	404814	453681	484906	490749	334342	513667
25 Loans from stockholders	3570179	-	1186597	516415	304825	305317	838104	*61112	*107687	*53645	147512	1293	47674
26 Mort, notes, bonds, 1 yr or more	7531712	-	411159	496228	449489	516276	1439630	383221	634772	339233	424891	1154737	1282077
27 Other liabilities	2483766	-	317800	170157	97480	110503	279546	149920	184841	117448	191032	126153	738886
28 Net worth	12302974	-	-776745	690832	678203	673233	1323328	902519	1549762	1140255	1660420	1253025	3208143
29 Capital stock	3622782	-	449935	524401	146983	169051	423827	141004	801920	457068	224607	177141	106845
30 Paid-in or capital surplus	14149734	-	1104250	414601	537993	331738	927952	667989	2545363	1268402	2214426	1055882	3081138
31 Retained earnings, appropriated	*48012	-	*2170	-	-	*3420	*5884	-	-	-	-	-	36539
32 Retained earnings, unappropriate	-4583569	-	-792837	54144	-81524	-18051	-134012	-243913	-1883602	-720057	-804277	31707	8853
33 Retained earnings (S Corp)	-368257	-	-1495711	-175034	126662	206474	160384	359846	119693	*144623	37075	55528	92202
34 Less: Cost of treasury stock	565727	-	44553	127280	51910	19399	60708	*22406	33612	*9781	11411	67233	117433
35 Total receipts	64939566	1148952	15992501	8616210	5160752	4042834	8023527	3439363	4519893	1903053	2707134	2356620	7028727
36 Business receipts	61971057	1109701	15533119	8443559	5050164	3889523	7659778	3229440	4339338	1739287	2420139	2039498	6517512
37 Interest	506850	2261	9788	19620	10937	11251	32003	17765	48091	37137	36562	75261	206175
38 Interest on govt. obligations, State and local	13832	-	*30	*3884	*771	*839	2048	*2038	*912	*286	1494	735	794
39 Rents	57934	*82	*224	*1742	*2872	*3415	10361	*901	*3008	*2524	3633	6403	22770
40 Royalties	224533	2251	*7248	*10460	*2766	*741	*5024	*444	*1327	*8664	13522	3441	168645
41 Net S-T cap gain less net LT loss	5775	-	*146	-	*537	*265	*1229	*271	*472	22	1314	125	1395
42 Net L-T cap gain less net ST loss	154721	*5750	*10716	*4448	*8176	*4523	*24169	*697	6808	17894	62005	7099	2436
43 Net gain, noncapital assets	76814	*25215	*9037	*13204	*1340	*199	4940	8889	908	*162	351	8724	3844
44 Dividends, domestic corporations	18933	47	*1195	*2518	*1873	*4363	*1425	*168	*554	*1224	15	2105	3445
45 Dividends, foreign corporations	*2517	-	-	-	*129	-	*188	-	*188	-	17	16	1980
46 Other receipts	1906601	3645	420999	116775	81187	127714	282362	178750	118288	95854	168082	213215	99732
47 Total deductions	64528154	1429708	15672689	8470720	5092228	3887373	7851764	3367442	4627415	2012908	2775217	2343584	6997107
48 Cost of sales and operations	22566919	431111	4032913	1673351	1640782	1399805	2685802	1427516	2075193	960947	911307	789208	4538985
49 Compensation of officers	5905572	125698	2576875	1161939	579487	525844	446273	128946	127615	48937	75271	37295	71391
50 Repairs	578077	14010	101777	77684	47904	28189	175448	22955	22581	9689	20442	10444	46955
51 Bad debts	326678	*14568	45934	20584	8946	17749	70140	14243	16609	21805	26583	37035	32482
52 Rent paid on business property	2046129	30492	666311	321095	187102	119680	181712	88974	94700	45084	103393	67371	140217
53 Taxes paid	2185330	34915	622764	388628	177397	129439	265788	97909	143553	53940	71626	54343	145028
54 Interest paid	966789	12225	75630	93479	68678	67664	141219	57266	61087	45303	50174	107869	186193
55 Contributions or gifts	20153	*131	3959	1604	1266	1021	2411	*932	612	*168	5181	1161	1708
56 Amortization	305834	6667	16570	11662	26399	23880	38914	3989	16779	29646	14469	15428	101432
57 Depreciation	1428848	29058	213045	151279	121062	114955	221733	92920	132321	64520	87970	83899	116083
58 Depletion	12854	-	*420	-	*225	-	*18	*11825	*-0	-	331	29	5
59 Advertising	546448	23082	173121	102782	44023	19611	47234	52165	25567	9333	15863	16734	16932
60 Pension, prof sh, stock, annuity	540015	*11686	106633	83125	55395	16655	69424	21569	58651	6567	16629	15195	78486
61 Employee benefit programs	969680	8010	150119	113170	52038	39245	125768	57788	114277	72614	54100	41712	140840
62 Net loss, noncapital assets	64823	*5586	*4412	*43	*30418	*699	2734	*1072	5566	7469	3312	529	2984
63 Other deductions	26064006	682470	6882205	4270296	2051107	1382936	3377147	1287374	1732304	636887	1318565	1065331	1377385
64 Total receipts less total deducts	411412	-280756	319812	145490	68523	155461	171763	71922	-107522	-109855	-68083	13037	31620
65 Const taxable inc frm rel frn corps	*18783	-	-	*13117	-	-	-	-	*1357	-	14	1022	3273
66 Net income (less deficit), total	416363	-280756	319782	154723	67752	154622	169715	69884	-107076	-110141	-69564	13324	-34099
67 Net income, total	3476597	40380	936419	440448	282909	285256	508894	251158	173492	100954	119058	138407	199221
68 Deficit, total	3060234	321136	616638	285725	215157	130634	339180	181274	280569	211095	188622	125083	165122
69 Net income (less def), Form 1120-A	-14103	*-1252	-12005	-7970	*7124	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-164740	-164740	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1072053	-71939	412160	156735	64190	162056	145322	139775	65504	*10754	-12559	10778	-10723
72 Statutory special deductions, total	334983	4005	64098	38712	26940	*9426	92221	*5771	*18898	14402	23796	2559	34155
73 Net operating loss deduction	319868	*3972	63552	37182	25545	*5767	91133	*5654	*18641	*13545	23785	1087	30005
74 Dividends received deduction	14847	33	*546	*1530	*1395	*3659	*1088	*117	*257	*857	11	1473	3882
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1163348	18733	138688	105864	76255	82652	164107	59649	69684	*61546	94721	125602	165846
77 Income tax before credits, total	342914	4090	21714	20413	16300	22346	54229	20633	24174	22884	33660	43825	58646
78 Regular tax	335412	3962	21714	20405	16300	22346	51699	20121	23561	*21087	32723	43681	57814
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6763	*206	-	-	-	-	2516	*500	*576	*1796	565	-	604
82 Environmental tax	617	*8	-	*8	-	-	*13	*11	*38	*59	108	144	228
83 Foreign tax credit	8246	-	-	*2820	*6	-	*236	-	*831	-	3939	1	413
84 U.S. Possessions tax credit	360	-	-	-	284	43	33	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4187	-	-	*775	-	-	1957	-	*190	-	987	15	263
88 Prior year minumum tax credit	2988	*31	-	-	-	*106	*468	*671	*661	-	1051	-	-
89 Income tax after credits, total	327133	4059	21714	16818	16011	22197	51535	19962	22492	22884	27684	43808	57970

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable ✓

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	15208	3473	9373	1481	*321	*260	270	*19	*8	*3	**	-	-
2 Total assets	1670158	-	159587	254270	*126460	*163858	586735	*109335	*147951	*121962	**	-	-
3 Cash	178671	-	65608	*24247	*4938	*5837	59991	*943	*17066	*41	**	-	-
4 Notes and accounts receivable	120249	-	*9077	*26984	-	*32368	*51513	*301	5	-	-	-	-
5 Less: Allowance for bad debts	*1025	-	*3	*882	-	-	141	-	-	-	-	-	-
6 Inventories	220228	-	39242	*108550	*33436	-	*37948	*1052	-	-	-	-	-
7 Investments in govt. obligations, Total	*8512	-	*42	*217	-	-	*8253	-	-	-	-	-	-
8 Tax-exempt securities	*1588	-	-	-	-	-	*1588	-	-	-	-	-	-
9 Other current assets	148206	-	*1368	*17744	-	*4611	*60751	*3731	*60002	*-0	-	-	-
10 Loans to stockholders	26553	-	*10727	*2058	-	-	*13669	*99	-	-	-	-	-
11 Mortgage and real estate loans	*3469	-	*139	*719	-	*2611	-	-	-	-	-	-	-
12 Other investments	299821	-	*499	-	*6171	-	*122373	*48857	-	*121921	**	-	-
13 Depreciable assets	631237	-	85592	*55763	*75676	*76641	239551	*26174	*71842	-	-	-	-
14 Less: Accumulated depreciation	190923	-	63963	*14338	*14123	*11922	83071	*101	3405	-	-	-	-
15 Depletable assets	*38899	-	-	-	-	*511	*38389	-	-	-	-	-	-
16 Less: Accumulated depletion	*19505	-	-	-	-	*407	*19098	-	-	-	-	-	-
17 Land	165805	-	*11565	*27200	*17800	*50918	*42568	*13474	*2281	-	-	-	-
18 Intangible assets (Amortizable)	2852	-	*1034	*116	*20	*528	*113	*1040	-	-	-	-	-
19 Less: Accumulated amortization	*1541	-	*239	*23	-	*194	*46	*1040	-	-	-	-	-
20 Other assets	37062	-	-1101	*5915	*2542	*2356	*12385	*14806	*159	-	-	-	-
21 Total liabilities	1670158	-	159587	254270	*126460	*163858	586735	*109335	*147951	*121962	**	-	-
22 Accounts payable	189817	-	50921	*25991	*30730	*10524	68613	*3014	-	24	**	-	-
23 Mort, notes, and bonds under 1 yr	252624	-	*40611	*27399	-	*16123	125948	*880	*41662	-	-	-	-
24 Other current liabilities	101771	-	13827	*21424	*2691	*16690	46670	*195	*264	*10	-	-	-
25 Loans from stockholders	249638	-	61187	*81986	*6931	*56916	*33969	*1646	*7002	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	151584	-	*9627	*50521	*7434	*11170	*70234	*2597	-	-	-	-	-
27 Other liabilities	135376	-	*1097	*4394	-	*317	129431	-	136	-	-	-	-
28 Net worth	589349	-	-17682	42555	*78673	*52117	111869	*101003	*98886	*121927	**	-	-
29 Capital stock	459606	-	250284	64832	*22428	*4130	79738	*102	*24526	*13565	**	-	-
30 Paid-in or capital surplus	450184	-	25602	*64656	*57256	*34464	*36053	*122738	*10282	*99133	**	-	-
31 Retained earnings, appropriated	*901	-	*901	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-388107	-	-322347	*-78886	*-129	*13533	*-780	*-21837	*13108	*9230	**	-	-
33 Retained earnings (S Corp)	69945	-	28488	*-6929	*-882	-	*-1701	-	*50969	-	-	-	-
34 Less: Cost of treasury stock	*3180	-	*611	*1119	-	10	*1441	-	-	-	-	-	-
35 Total receipts	1676176	161692	554856	*315705	*57514	*84238	485783	*10692	*5683	*12	-	-	-
36 Business receipts	1580518	*150218	552155	*310933	*57514	*82914	426785	-	-	-	-	-	-
37 Interest	17825	*691	*1466	*4772	-	*943	*9608	-	*344	-	-	-	-
38 Interest on govt. obligations, State and local	*118	-	-	-	-	-	*118	-	-	-	-	-	-
39 Rents	*662	*72	-	-	-	18	*572	-	-	-	-	-	-
40 Royalties	*109	-	-	-	-	-	98	-	-	*12	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*9353	*9350	-	-	-	-	*3	-	-	-	-	-	-
43 Net gain, noncapital assets	*36	-	*36	-	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations	*532	-	-	-	-	-0	*532	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	67022	*1361	*1199	*-0	-	*362	48068	*10692	5339	-	-	-	-
47 Total deductions	1719574	178954	548870	329244	*57886	*95201	486254	*1558	*21513	*94	**	-	-
48 Cost of sales and operations	893392	*87749	282837	*220688	*26033	*20725	*255360	-	-	-	-	-	-
49 Compensation of officers	48702	-	*20855	*1971	*2047	-	*23828	-	-	-	-	-	-
50 Repairs	41783	*13010	7029	*10042	*771	*7060	*3713	-	157	-	-	-	-
51 Bad debts	32150	*1179	*15737	-	-	*12126	*3108	-	-	-	-	-	-
52 Rent paid on business property	79313	*2812	22815	*23401	*9873	*9333	*10757	-	321	-	-	-	-
53 Taxes paid	40007	692	12547	4589	*2664	*4417	14871	*2	*225	*1	-	-	-
54 Interest paid	25438	*775	*5030	*6636	*644	*1767	9426	*1161	-	-	-	-	-
55 Contributions or gifts	*233	*89	*54	*42	-	*44	*4	-	-	-	-	-	-
56 Amortization	*787	-	*73	*23	-	*2	*688	-	-	-	-	-	-
57 Depreciation	33352	*382	6133	*10001	*2162	*3573	10395	*396	310	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	33171	*15459	*11623	*975	*66	*1	*5047	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*3605	-	*1180	-	-	-	*2282	-	143	-	-	-	-
61 Employee benefit programs	8846	-	*1636	-	*14	-	*7067	-	129	-	-	-	-
62 Net loss, noncapital assets	*10377	*7126	*1504	*1745	-	-	-	-	2	-	-	-	-
63 Other deductions	468418	49680	159818	49129	*13612	*36152	139710	-	*20225	*93	**	-	-
64 Total receipts less total deducts	-43398	-17262	5986	-13538	*-372	*-10963	-471	*9134	*-15830	*-82	**	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-43516	-17262	5986	-13538	*-372	*-10963	-590	*9134	*-15830	*-82	**	-	-
67 Net income, total	103285	*10291	60252	*411	*1116	*1037	*19924	*9136	*1108	*9	-	-	-
68 Deficit, total	146801	27552	54267	*13949	*1488	*12001	20514	*2	*16938	91	**	-	-
69 Net income (less def), Form 1120-A	3323	*-2079	*6825	*-729	*-695	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*905	*905	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	8755	*-834	28884	*-2579	*452	*20	*-250	-	*-16938	-	-	-	-
72 Statutory special deductions, total	*18507	-	*7292	-	-	-0	*1302	*9136	778	-	-	-	-
73 Net operating loss deduction	*18135	-	*7292	-	-	-	*929	*9136	778	-	-	-	-
74 Dividends received deduction	*373	-	-	-	-	-0	*373	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	27264	*10291	*13138	*202	-	*1018	*2276	-	*330	*9	-	-	-
77 Income tax before credits, total	4470	*1517	*2061	*30	-	*153	*487	*113	*108	*1	-	-	-
78 Regular tax	4356	*1517	*2061	*30	-	*153	*487	-	*106	*1	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*114	-	-	-	-	-	-	*113	2	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	*7	-	-	-	-	-	*7	-	-	-	-	-	-
84 U.S. Possessions tax credit	100	-	-	-	-	-	-	-	100	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*32	-	-	-	-	-	*32	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	4331	*1517	*2061	*30	-	*153	*448	*113	*8	*1	-	-	-

Returns with net income

1993 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2144534	75049	1035142	371345	239094	170218	183347	27112	17987	8379	6211	5250	5400
2 Total assets	18694952844	-	34346184	60334739	85066584	120312669	385208367	188807439	280889458	298917834	444110690	847394051	15949564830
3 Cash	675732047	-	9190855	12628523	14488251	17744945	41441679	18020466	22496455	19971735	25000860	36935256	457813023
4 Notes and accounts receivable	4064219086	-	3958905	9435571	16150085	26182016	93750524	47280402	72554161	83357021	125265005	194892126	3391393270
5 Less: Allowance for bad debts	94146564	-	29575	81143	125669	206551	1053673	768559	1534007	1905916	2939847	5450955	80050671
6 Inventories	730075046	-	3826983	9605628	14796277	22094595	87707013	42893962	50416841	32885653	31813344	46716685	387318063
7 Investments in govt. obligations, Total	1216180638	-	20710	41339	215407	354657	2200349	2631032	10199317	26053851	48331372	84850074	1041282531
8 Tax-exempt securities	559348321	-	43315	105783	157972	314049	1339961	963526	3506387	7966192	17656661	40773316	486521159
9 Other current assets	1336092635	-	1364953	2419614	4095997	5425836	18826270	10302560	14412194	15039615	20446281	38489653	1205269661
10 Loans to stockholders	55245479	-	2825180	3622341	3025285	2611343	5306540	1734943	1670064	1215622	1019623	1410018	30804519
11 Mortgage and real estate loans	1423152677	-	245765	744397	927028	1311667	3338045	1287763	3970205	11731565	29749842	67400808	1302445591
12 Other investments	5055024096	-	774252	2804364	5002217	6909888	24524011	14630419	28785135	40783423	75159310	204997757	4650653321
13 Depreciable assets	3863335096	-	36396755	43048732	54789059	70752391	192447718	83669544	115339006	87762095	93959203	160555202	2924615391
14 Less: Accumulated depreciation	1779931945	-	26443717	28801895	35957243	44898503	113304688	45742586	60661726	44272372	44399631	75003046	1260446539
15 Depletable assets	95738508	-	126042	278908	335813	502860	1009210	1094512	1499829	1395020	2212306	4462714	82821296
16 Less: Accumulated depletion	47208058	-	76432	109429	206567	259469	404785	478134	683852	559800	1085012	1672081	41672497
17 Land	142894293	-	614861	1735079	4164114	7035312	17185485	6161428	8051260	5875145	5949765	9445052	76676793
18 Intangible assets (Amortizable)	404516648	-	1232194	1950956	2077125	2409456	6580693	4859227	6971626	7249512	10295413	23645031	337245414
19 Less: Accumulated amortization	100168685	-	710739	1142517	1034951	1103072	2970054	2865679	2702245	2225886	2934475	5305820	77173247
20 Other assets	1094853528	-	985875	2048487	2166386	3131249	7284067	3132614	6598808	6595359	8610670	20252260	1034047753
21 Total liabilities	18694952844	-	34346184	60334739	85066584	120312669	385208367	188807439	280889458	298917834	444110690	847394051	15949564830
22 Accounts payable	1219538134	-	3611949	7015536	11534778	17438631	60260395	29849037	37880720	31256129	35648510	59639611	925402838
23 Mort, notes, and bonds under 1 yr	1286169544	-	2807505	4260847	6893754	10832458	52248540	29807311	35219726	21642680	23104922	32543296	1066808505
24 Other current liabilities	5355810759	-	3401484	4602110	6242069	8930302	33396339	18933745	45251805	90662004	169198110	290742338	4684450453
25 Loans from stockholders	156586829	-	8317621	7382129	7782779	8551286	19511691	6534335	5303139	2769966	2529090	4054042	83850750
26 Mort, notes, bonds, 1 yr or more	2118235940	-	6129515	10069507	13482856	19723126	59666634	26185421	39303640	32715979	39835707	76123942	1794999613
27 Other liabilities	2735499664	-	817521	1602900	1745683	3497745	11205571	5170478	11727071	12396659	15254141	39075249	2633006647
28 Net worth	5823111976	-	9260588	25401709	37384665	51339121	148919198	72327112	106203357	107474418	158540210	345215573	4761046025
29 Capital stock	1624452782	-	6439132	5732770	7821816	8329139	22496853	10084769	14410975	16144592	22976749	55863591	1454152395
30 Paid-in or capital surplus	3436519789	-	9388083	4936236	6501147	7312391	24262401	15537104	30056118	41011389	83845476	205967477	3007701968
31 Retained earnings, appropriated	89640690	-	2228101	198289	478348	534232	1163028	504357	520530	655514	1423780	3215292	78719220
32 Retained earnings, unappropriate	1774947423	-	-7323262	10040818	18025659	27766606	62847121	23488431	32683351	32738346	43782609	81878748	1449018996
33 Retained earnings (S CORP)	182210524	-	2127	6451698	7479966	11492399	47610118	25906966	32766227	20109027	13431606	10942615	6017776
34 Less: Cost of treasury stock	1284659231	-	1473592	1958101	2922270	4095646	9460322	3194515	4233845	3184449	6920010	12652150	1234564330
35 Total receipts	9871033217	86702044	235886629	220550493	251523584	311593358	975528815	444918439	522444592	338030940	323650324	485729938	5674474061
36 Business receipts	8672207465	55156594	231600035	216276618	246553367	304667755	955870640	435673240	507576082	320024619	297426261	435111408	4666270847
37 Interest	681505539	23404856	165098	338219	504655	743245	2545754	1176621	3721372	7788101	15169824	28959585	596988210
38 Interest on govt. obligations, State and local	33257330	176455	*2424	9829	23310	33797	154188	101612	293733	514053	1067287	2537806	28342836
39 Rents	68381750	383055	188618	253249	475434	642944	1659637	599744	1133996	748816	976955	1781871	59537431
40 Royalties	29504622	35184	121629	205754	50394	76661	232741	101573	265094	240801	550122	1227283	26397385
41 Net S-T cap gain less net LT loss	25046900	343592	54803	42737	44960	49834	150013	78727	205668	296974	695272	1930667	21153655
42 Net L-T cap gain less net ST loss	46623568	1159667	364242	304533	523240	579725	1536365	808274	1077555	1163992	1135223	2118589	35852163
43 Net gain, noncapital assets	27410109	1341011	461271	325294	434270	558769	1348286	528805	726754	695450	651983	1140394	19197822
44 Dividends, domestic corporations	12480732	61577	5299	44239	72719	83241	342440	160102	289783	228194	266732	624312	10302094
45 Dividends, foreign corporations	24176870	*7160	*212	*1006	*1148	*903	43295	38345	112190	125331	251957	573566	23021756
46 Other receipts	250438334	4632894	2922999	2749015	2840088	4156485	11645457	5651394	7042365	6204611	5458708	9724457	187409860
47 Total deductions	9213165050	77458822	218579221	208370471	239923365	298219382	938903985	428373656	498932288	319194812	300882562	445736777	5238589710
48 Cost of sales and operations	5552130474	35861887	91554492	110487306	141920946	192533273	669515177	325032246	369663464	226308107	205396690	288153732	2895703153
49 Compensation of officers	169591485	1289275	23140607	17413512	15157222	15242315	33198723	10277706	9916844	5388355	4499921	4955415	29111590
50 Repairs	81379462	372088	2174711	2167629	2230615	2503596	5645908	2041528	2244336	1577126	1577272	2893759	55950893
51 Bad debts	55051385	2192786	168729	314823	504192	703965	2191496	913868	1134667	865591	990215	1765442	43305611
52 Rent paid on business property	143648196	1176884	9907914	7367865	6609256	6665914	14148713	4447388	5623527	3853996	4013275	6160403	73673062
53 Taxes paid	230957111	1546591	7315558	6349913	7075349	8195657	20532772	7796443	9662378	6283494	6273696	10077158	139848101
54 Interest paid	436656283	17415388	1214620	1648108	2079061	2845332	9001042	4002791	5994798	6400534	9504370	16837978	359712260
55 Contributions or gifts	6235011	48981	45185	53982	64924	88855	211815	95747	140720	124437	172185	290188	4897991
56 Amortization	26522410	229982	190008	208590	216250	302472	827385	747719	898804	740850	950858	1554580	19654911
57 Depreciation	285257290	1171544	3401226	3870848	4405828	5616281	14942502	6152906	8722247	6639781	7155983	12100265	211077880
58 Depletion	6276715	19871	21237	8409	21177	26444	92953	110008	194027	131098	121541	408914	5121037
59 Advertising	113368563	488278	2466607	2227001	2464311	2728468	7392717	3318222	4182403	3495260	3274897	6057525	75272873
60 Pension, prof sh, stock, annuity	50175693	213941	980777	862492	877269	1206471	3468598	1443320	1684198	1245447	1150131	2092737	34950312
61 Employee benefit programs	127205653	715439	1509020	1493065	1996656	2589047	7713517	3586491	4895206	3874026	3522399	6804694	88506093
62 Net loss, noncapital assets	8326445	233522	64302	47971	61468	79024	219090	91176	218428	218464	270321	546022	6276658
63 Other deductions	1920382876	14482367	74424228	53848956	54238841	56892270	149801577	58316094	73756241	52048247	52008807	85037964	1195527283
64 Total receipts less total deducts	657868168	9243222	17307408	12180023	11600219	13373976	36624831	16544783	23512304	18836129	22767762	39993161	435884351
65 Const taxable inc frm rel frn corps	34055167	*2964	-	*17928	-	*910	34238	*2957	60607	69790	108840	645733	33111198
66 Net income, total	658666005	9069730	17304985	12188122	11576910	13341090	36504881	16446128	23279178	18391867	21809315	38101088	440652713
67 Net income, Form 1120-A	971130	28496	609994	227187	105453	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	2717557	2717557	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	86743917	1689282	12964586	7566455	6250941	7016092	19449781	8324531	10117490	5474394	3828483	2799283	1262598
70 Statutory special deductions, total	135382654	2810422	2089710	1504481	1365303	1567119	3802617	1569860	2740119	2867659	4563639	9545944	100955781
71 Net operating loss deduction	45155390	1773363	2085450	1469967	1305700	1496365	3420560	1294923	2077435	1808095	2278492	2753705	23391335
72 Dividends received deduction	13827063	46867	3677	32071	52208	56817	264013	143121	268795	239808	285049	654425	11780211
73 Public utility div paid deduction	48816	-	-	-	-	-	*5131	-	-	*-0	1233	12	42440
74 Income subject to tax	436370753	4565947	2251019	3123789	3964150	4786003	13302204	6545802	10451743	10125673	13475486	25793277	337985660
75 Income tax before credits, total	153708784	1584387	381370	570210	774611	1076619	4021283	2245878	3646421	3547690	4742812	9146613	121970890
76 Regular tax	148876903	1527106	375773	565557	765882	1061830	3909237	2182209	3536776	3440150	4593557	8902881	118015944
77 Personal holding company tax	9136	*84	*523	*327	*372	*781	3091	*1038	2367	*35	383	24	109
78 Recapture of investment credit	19393	-0	-	-	*121	-	*283	-	*657	*1419	50	53	16809
79 Alternative minimum tax	4302466	29347	4895	4086	8223	12648	105248	60074	102359	94622	133835	222407	3524721
80 Environmental tax	562282	4175	*53	*203	*17	*42	545	768	4327	7448	12653	27901	504148
81 Foreign tax credit	22885778	4747	*125	*4776	509	245	23294	10027	61775	55449	104808	345192	22274830
82 U.S. Possessions tax credit	4722588	262040	1479	99	*369	2201	18581	21257	122953	148062	207551	793518	3144477
83 Orphan drug credit	20486	-	-	-	-	-	-	-	-	-	199	-	20287
84 Nonconventional source fuel credit	690309	1	*51	*283	*296	*6254	1767	*1567	1832	1732	7072	6829	662625
85 General business credit	3077651	11062	5816	9352	13731	24933	71272	37474	60066	56109	59582	126286	2601967
86 Prior year minimum tax credit	3072888	19978	*263	*1732	7337	7821	63540	42269	63747	57279	73649	126408	2608863
87 Income tax after credits, total	119239043	1286559	373636	553967	752368	1035166	3842829	2133284	3336048	3229059	4289950	7748378	90657799

DIVISION 10
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	81456	1491	33471	12939	14124	11337	7324	***	177	84	37	***	***
2	Total assets	48074642	-	1224720	2157040	5089338	8145155	13582143	***	2480876	2741468	2644632	***	***
3	Cash	4047803	-	314262	307584	694955	820726	942904	***	159200	163210	199730	***	***
4	Notes and accounts receivable	4873609	-	74467	194686	296846	459032	1108279	***	413992	352064	396066	***	***
5	Less: Allowance for bad debts	36495	-	*1	-	*19	-	3494	***	6307	2281	4899	***	***
6	Inventories	5827349	-	44970	142609	365903	512623	1827263	***	357926	539560	427786	***	***
7	Investments in govt. obligations, Total	151025	-	-	-	*5920	*10906	21572	***	*52220	*17770	6049	***	***
8	Tax-exempt securities	206862	-	*6	-	*11897	*56146	*52882	***	*28323	*26235	3708	***	***
9	Other current assets	1695717	-	36533	42865	115103	217552	302153	***	68247	196622	119543	***	***
10	Loans to stockholders	1413112	-	106496	195534	217383	317164	325095	***	32855	*14595	41425	***	***
11	Mortgage and real estate loans	400037	-	*22	*14297	35342	103930	193374	***	*3198	*15895	11877	***	***
12	Other investments	3916440	-	60213	96999	334415	498611	959848	***	226320	366954	242450	***	***
13	Depreciable assets	35225698	-	2031470	2606849	4569259	6017949	9113404	***	1635787	1680517	1447278	***	***
14	Less: Accumulated depreciation	22447589	-	1549194	1858702	3180587	4177334	5838055	***	856627	983682	705133	***	***
15	Depletable assets	587980	-	-	-	*45	*44512	*26931	***	*23552	9526	99692	***	***
16	Less: Accumulated depletion	176770	-	-	-	*45	*16591	*1534	***	*5971	-	452	***	***
17	Land	10455008	-	57011	331733	1363331	2790591	4012403	***	288492	267652	244695	***	***
18	Intangible assets (Amortizable)	403609	-	29313	66292	30059	28679	51830	***	4502	8632	61224	***	***
19	Less: Accumulated amortization	140757	-	12963	32654	4702	9288	10346	***	*2634	1737	25962	***	***
20	Other assets	1672004	-	32114	48948	234234	469945	497636	***	57799	69936	79555	***	***
21	Total liabilities	48074642	-	1224720	2157040	5089338	8145155	13582143	***	2480876	2741468	2644632	***	***
22	Accounts payable	2764236	-	38348	77061	169294	210673	654954	***	198172	175122	253430	***	***
23	Mort, notes, and bonds under 1 yr	5915941	-	205910	380155	530226	775647	2023238	***	338859	359488	427803	***	***
24	Other current liabilities	2202945	-	77831	42481	135566	220180	458944	***	160555	147058	169675	***	***
25	Loans from stockholders	2324200	-	283047	259138	329308	458043	583355	***	113258	*42045	26594	***	***
26	Mort, notes, bonds, 1 yr or more	9646812	-	254173	586788	933541	1678074	2883210	***	434153	416136	446743	***	***
27	Other liabilities	1867983	-	3053	29464	69609	144153	566725	***	106067	199098	190929	***	***
28	Net worth	23352524	-	362359	781951	2921794	4658385	6411718	***	1129812	1402523	1129458	***	***
29	Capital stock	5636496	-	250038	422975	985348	1363706	1872834	***	93706	54126	89641	***	***
30	Paid-in or capital surplus	3970282	-	75156	155053	332103	592837	1016635	***	139561	398016	374719	***	***
31	Retained earnings, appropriated	142838	-	*5305	*208	*13884	*36105	83061	***	-	-	-	***	***
32	Retained earnings, unappropriate	11316925	-	43932	313345	1347717	2159709	2792412	***	628393	499076	501816	***	***
33	Retained earnings (S CORP)	3507722	-	25590	-6680	368630	698975	949812	***	328830	475520	181015	***	***
34	Less: Cost of treasury stock	1221739	-	*37662	*102949	125888	192947	303037	***	60678	*24216	17732	***	***
35	Total receipts	69823558	387872	5707278	4677049	8015830	9873443	16213696	***	3638416	3567608	3543242	***	***
36	Business receipts	65081894	280854	5365797	4268318	7414113	8906130	15081889	***	3429819	3342140	3413021	***	***
37	Interest	365445	4678	4787	9042	30189	55274	69406	***	14824	19681	20652	***	***
38	Interest on govt. obligations, State and local	24745	*721	-	-	*3987	3938	6555	***	2879	*3000	541	***	***
39	Rents	457346	15487	25141	43814	56166	60234	181719	***	18113	11999	17008	***	***
40	Royalties	99842	*764	-	*403	*1113	*11119	2717	***	*23074	*4362	5925	***	***
41	Net S-T cap gain less net LT loss	17511	*1149	-	-	*104	4073	3815	***	*113	*1026	153	***	***
42	Net L-T cap gain less net ST loss	616524	*16224	*14074	25211	44944	96822	179793	***	22513	51296	14161	***	***
43	Net gain, noncapital assets	283270	*18795	14028	40935	28251	65071	68464	***	5265	964	9276	***	***
44	Dividends, domestic corporations	78335	*530	*27	*206	2777	5608	26906	***	24892	4290	3566	***	***
45	Dividends, foreign corporations	39536	-	-	-	*132	-	*88	***	*3205	*440	-	***	***
46	Other receipts	2759109	48670	283424	289121	434052	665172	592344	***	93719	128411	58937	***	***
47	Total deductions	64989261	292136	5083212	4327683	7496780	9218687	15191245	***	3437998	3337902	3312791	***	***
48	Cost of sales and operations	36772718	71799	1979955	1708760	3934605	4612325	8550512	***	1883201	2554405	2542655	***	***
49	Compensation of officers	2025413	*18113	459238	154832	379410	330991	409619	***	46519	38468	34895	***	***
50	Repairs	1348553	8179	122240	141859	174807	269679	350330	***	46268	38153	22010	***	***
51	Bad debts	72476	*4146	*9463	*3306	*2502	4426	16435	***	6042	3995	2578	***	***
52	Rent paid on business property	2113201	16589	402175	274624	318479	439757	423283	***	41523	24130	13278	***	***
53	Taxes paid	1606420	8909	185135	112154	235560	290069	338540	***	81244	54533	55657	***	***
54	Interest paid	1292821	11395	61614	103120	143050	206485	359021	***	60086	56569	47802	***	***
55	Contributions or gifts	39725	*155	791	3410	2424	6935	5176	***	1421	1105	4193	***	***
56	Amortization	108704	*1648	4820	10572	7616	740	30539	***	1713	5277	16150	***	***
57	Depreciation	2541370	15050	177278	216762	331237	449702	649940	***	114806	100666	99765	***	***
58	Depletion	14383	*255	-	*40	*390	*683	6131	***	*1220	*56	460	***	***
59	Advertising	313048	*1889	25342	14181	25932	24152	65253	***	16384	17665	15343	***	***
60	Pension, prof sh, stock, annuity	151722	*176	*2141	*1121	11613	11469	45568	***	5319	8071	7838	***	***
61	Employee benefit programs	639780	*383	34012	21771	97982	90193	112946	***	25443	17895	17496	***	***
62	Net loss, noncapital assets	27056	*1287	*2521	*1205	*2125	132	6677	***	*1059	*854	5835	***	***
63	Other deductions	15921869	132164	1616487	1559965	1829047	2480951	3821273	***	1105751	416062	426837	***	***
64	Total receipts less total deducts	4834296	95736	624066	349366	519050	654756	1022451	***	200418	229706	230451	***	***
65	Const taxable inc frm rel frn corps	*32098	-	-	-	-	-	-	***	*2088	318	-	***	***
66	Net income, total	4841649	95016	624066	349366	515063	650818	1015896	***	199627	227024	229910	***	***
67	Net income, Form 1120-A	59809	-	39398	*2620	17791	-	-	***	-	-	-	***	***
68	Net income, Form 1120F	10772	10772	-	-	-	-	-	***	-	-	-	***	***
69	Net income, Form 1120S	1831346	*33150	426006	170291	227665	255873	396245	***	61025	101786	48525	***	***
70	Statutory special deductions, total	841734	27025	85889	70471	81418	89974	225436	***	39353	20296	60037	***	***
71	Net operating loss deduction	760830	26654	85870	70327	79772	86371	206614	***	19365	*17103	57256	***	***
72	Dividends received deduction	80904	*371	*19	*144	1646	3603	18822	***	19988	3192	2780	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	***	***
74	Income subject to tax	2173826	34841	112171	108605	205987	305530	398205	***	99540	104942	121689	***	***
75	Income tax before credits, total	611033	7737	19095	20099	35623	61947	106514	***	35743	36228	45912	***	***
76	Regular tax	589931	7487	18986	18761	34877	61426	102702	***	33796	35628	41598	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	***	***
78	Recapture of investment credit	-	-	-	-	-	-	-	***	-	-	-	***	***
79	Alternative minimum tax	19317	*212	*110	*1339	*746	*521	3777	***	1907	*516	4131	***	***
80	Environmental tax	1139	3	-	-	-	-	*14	***	*41	85	173	***	***
81	Foreign tax credit	20925	-	-	-	*20	*1	-	***	*2	*548	87	***	***
82	U.S. Possessions tax credit	342	-	-	-	5	-	56	***	-	-	-	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	***	-	-	-	***	***
84	Nonconventional source fuel credit	245	-	-	-	-	-	-	***	-	-	40	***	***
85	General business credit	14663	*690	*15	*291	2154	3188	2022	***	*697	*1884	761	***	***
86	Prior year minimum tax credit	8299	*1602	*261	-	*24	*738	*668	***	*234	*406	986	***	***
87	Income tax after credits, total	566558	5444	18820	19808	33421	58020	103768	***	34810	33390	44038	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 0400
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	50236	883	13842	8539	10874	9474	6110	***	118	68	29	***	***
2 Total assets	37422840	-	567754	1446118	3937109	6865222	11188478	***	1667347	2189598	2115058	***	***
3 Cash	2635271	-	106685	225594	459100	590985	629277	***	88629	99428	142557	***	***
4 Notes and accounts receivable	2885857	-	31696	59636	133298	283971	559560	***	166483	317432	282747	***	***
5 Less: Allowance for bad debts	25188	-	*1	-	*19	-	*821	***	*2559	*1951	2451	***	***
6 Inventories	4771982	-	32054	89886	270560	409097	1483034	***	255282	505608	387468	***	***
7 Investments in govt. obligations, Total	132159	-	-	-	*5920	*10906	14673	***	*52220	*5803	6049	***	***
8 Tax-exempt securities	193046	-	*6	-	*11897	*44606	*52882	***	*26047	*26235	3708	***	***
9 Other current assets	1162842	-	19764	29938	90302	123145	227280	***	55824	88578	92627	***	***
10 Loans to stockholders	1133247	-	39245	128599	174386	303414	260593	***	*29601	*14595	41425	***	***
11 Mortgage and real estate loans	360551	-	*22	*14297	35342	103531	157641	***	*3081	*15895	10021	***	***
12 Other investments	3091741	-	*45112	76308	258248	425362	797212	***	173359	226747	231378	***	***
13 Depreciable assets	26603425	-	1008039	1785687	3270232	4680095	7656087	***	1135037	1397230	1217411	***	***
14 Less: Accumulated depreciation	17118653	-	815761	1298425	2326035	3287297	5000111	***	598395	811107	584736	***	***
15 Depletable assets	209731	-	-	-	*45	*42077	*20991	***	*424	-	6996	***	***
16 Less: Accumulated depletion	*105125	-	-	-	*45	*15627	*1466	***	*296	-	452	***	***
17 Land	9854427	-	56083	294521	1316240	2710803	3827421	***	251825	241337	219949	***	***
18 Intangible assets (Amortizable)	233831	-	*11942	16725	5805	13198	47806	***	*3725	8478	6497	***	***
19 Less: Accumulated amortization	79660	-	*1763	14417	2139	4733	9639	***	*2313	*1727	4287	***	***
20 Other assets	1483356	-	34629	37771	233970	431688	466057	***	29373	57019	58152	***	***
21 Total liabilities	37422840	-	567754	1446118	3937109	6865222	11188478	***	1667347	2189598	2115058	***	***
22 Accounts payable	1688194	-	11463	*11996	74269	87291	342552	***	82720	142747	189154	***	***
23 Mort, notes, and bonds under 1 yr	4759577	-	158303	298693	354569	615361	1741968	***	224478	358451	368681	***	***
24 Other current liabilities	1239436	-	15646	9288	88896	117318	239835	***	85638	127829	109373	***	***
25 Loans from stockholders	1881288	-	125226	226905	278127	416454	514777	***	108429	*12883	24313	***	***
26 Mort, notes, bonds, 1 yr or more	7434738	-	96579	294694	720303	1385346	2491145	***	310823	317093	354705	***	***
27 Other liabilities	1576708	-	-5495	24929	66028	127744	434424	***	73033	195158	161348	***	***
28 Net worth	18842899	-	166032	579614	2354917	4115707	5423777	***	782225	1035438	907484	***	***
29 Capital stock	5141274	-	195235	331124	906587	1279998	1781687	***	84672	38403	82956	***	***
30 Paid-in or capital surplus	2678445	-	27899	83123	270368	555200	769932	***	138439	143381	184474	***	***
31 Retained earnings, appropriated	122037	-	-	*208	*13884	*36085	67586	***	-	-	-	***	***
32 Retained earnings, unappropriate	9126310	-	5728	240965	1050734	1861788	2250742	***	365915	480041	495342	***	***
33 Retained earnings (S CORP)	2591295	-	-53024	-8852	188478	502994	813675	***	235055	393782	162444	***	***
34 Less: Cost of treasury stock	816462	-	*9806	*66954	75134	120358	259845	***	*41855	*20170	17732	***	***
35 Total receipts	44151262	272122	2157573	2521309	4386549	5581361	11048064	***	2244691	3006759	3096549	***	***
36 Business receipts	40301430	166713	1851165	2154871	3875067	4733616	10055461	***	2103946	2925837	2988538	***	***
37 Interest	293836	4457	2963	6052	24465	48400	56861	***	7373	10923	16382	***	***
38 Interest on govt. obligations, State and local	19052	*721	-	-	*2675	3699	5015	***	*1875	*2221	449	***	***
39 Rents	405368	15328	24200	27239	47326	56471	170437	***	17262	9069	16881	***	***
40 Royalties	89592	*764	-	*403	*1113	*11044	2689	***	*20206	*4362	3357	***	***
41 Net S-T cap gain less net LT loss	13202	*1149	-	-	*104	1702	3775	***	*5	*944	153	***	***
42 Net L-T cap gain less net ST loss	416828	*16224	*14074	23622	42192	93311	176077	***	10017	*4494	9905	***	***
43 Net gain, noncapital assets	186447	*18478	*6270	29288	23977	31144	58182	***	2860	700	2026	***	***
44 Dividends, domestic corporations	73458	*530	*27	*206	2709	4918	26250	***	*24618	*1951	3465	***	***
45 Dividends, foreign corporations	37774	-	-	-	*132	-	*88	***	*1443	*440	-	***	***
46 Other receipts	2314276	47759	258874	279629	366789	597057	493229	***	55086	45817	55392	***	***
47 Total deductions	40710358	183252	1846452	2290241	4026946	5085813	10227119	***	2086137	2840256	2907258	***	***
48 Cost of sales and operations	21360065	*56489	597573	758843	1771356	1766437	4927671	***	895346	2208134	2298308	***	***
49 Compensation of officers	1073259	*6179	165040	68004	168576	186671	306046	***	22364	34405	28793	***	***
50 Repairs	943229	6620	44969	79046	111459	186698	281868	***	33802	28920	20927	***	***
51 Bad debts	36168	*3431	-	*2426	*257	*1823	10889	***	1936	2277	1438	***	***
52 Rent paid on business property	1659718	16316	244927	226278	280697	341317	384028	***	32853	22242	8992	***	***
53 Taxes paid	967966	8086	50244	54547	117853	183930	256889	***	57906	45679	39876	***	***
54 Interest paid	999673	10972	34921	65787	113257	172633	307363	***	39705	47257	39229	***	***
55 Contributions or gifts	33168	*130	*410	2913	1604	5667	4469	***	1040	735	4131	***	***
56 Amortization	75761	*1645	*405	*1165	6295	413	30153	***	1328	5186	1670	***	***
57 Depreciation	1764487	14575	66469	126358	199820	317721	519367	***	81669	84411	84602	***	***
58 Depletion	11375	*4	-	*40	*390	*683	6129	***	*1220	*56	460	***	***
59 Advertising	183961	*1399	4608	3255	11282	10618	26922	***	13666	16496	4588	***	***
60 Pension, prof sh, stock, annuity	89999	*176	*420	*1121	*6736	9127	29628	***	*2294	5501	4831	***	***
61 Employee benefit programs	394681	*383	*7768	15748	29512	46799	83983	***	10851	17233	11176	***	***
62 Net loss, noncapital assets	18891	*1287	*497	*837	*184	*103	6530	***	*973	*703	4230	***	***
63 Other deductions	11097957	55561	628200	883872	1207668	1855174	3045184	***	889182	321020	354008	***	***
64 Total receipts less total deducts	3440904	88870	311120	231069	359603	495549	820945	***	158555	166504	189290	***	***
65 Const taxable inc frm rel frn corps	30010	-	-	-	-	-	-	***	-	318	-	***	***
66 Net income, total	3451862	88149	311120	231069	356928	491850	815930	***	156680	164600	188842	***	***
67 Net income, Form 1120-A	41621	-	*23388	*842	17390	-	-	***	-	-	-	***	***
68 Net income, Form 1120F	9387	9387	-	-	-	-	-	***	-	-	-	***	***
69 Net income, Form 1120S	1162857	*29655	178789	94303	144782	168632	321885	***	46620	81458	39364	***	***
70 Statutory special deductions, total	666333	27025	62365	55338	59746	78595	204298	***	33590	7908	47750	***	***
71 Net operating loss deduction	590528	26654	62347	55194	58148	75476	185934	***	*15458	*6550	44970	***	***
72 Dividends received deduction	75805	*371	*19	*144	1598	3119	18363	***	18132	*1357	2780	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	***	***
74 Income subject to tax	1627495	31469	69966	81428	152401	245183	293602	***	76470	75234	102067	***	***
75 Income tax before credits, total	454399	6965	12445	15496	25570	48714	74923	***	27628	25671	38596	***	***
76 Regular tax	436737	6749	12335	14157	25032	48707	71392	***	25947	25518	34926	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	***	-	-	-	***	***
79 Alternative minimum tax	16161	*212	*110	*1339	*538	*8	3496	***	*1643	*101	3512	***	***
80 Environmental tax	891	3	-	-	-	-	*14	***	*39	*52	148	***	***
81 Foreign tax credit	*20739	-	-	-	*20	-	-	***	*2	*548	10	***	***
82 U.S. Possessions tax credit	342	-	-	-	5	-	56	***	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	***	-	-	-	***	***
84 Nonconventional source fuel credit	245	-	-	-	-	-	-	***	-	-	40	***	***
85 General business credit	12829	*690	*15	*291	*1495	3009	1847	***	*391	*1823	761	***	***
86 Prior year minimum tax credit	6270	*1602	*261	-	*24	*115	*330	***	*234	*184	737	***	***
87 Income tax after credits, total	413974	4672	12169	15205	24027	45590	72691	***	27000	23116	37049	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing: Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

MINOR INDUSTRY 0600 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	31220	*608	19629	4400	3250	1863	1214	165	60	*16	8	7	**
2 Total assets	10651802	-	656966	710922	1152229	1279933	2393665	1144131	813529	*551870	529574	1418983	**
3 Cash	1412531	-	207576	81991	235855	229741	313628	99334	70571	*63781	57173	52882	**
4 Notes and accounts receivable	1987753	-	42770	135051	163549	175061	548719	258651	247509	*34633	113319	268491	**
5 Less: Allowance for bad debts	11306	-	-	-	-	-	*2673	*697	*3748	*330	2448	1410	-
6 Inventories	1055367	-	*12916	52723	95343	103526	344229	144301	102644	*33952	40318	125416	**
7 Investments in govt. obligations, Total	*18866	-	-	-	-	-	*6898	-	-	11967	-	-	-
8 Tax-exempt securities	*13815	-	-	-	-	*11539	-	-	*2276	-	-	-	-
9 Other current assets	532875	-	16769	12927	24801	94408	74872	39257	12423	*108044	26916	122457	**
10 Loans to stockholders	279865	-	67252	66935	42996	*13750	64502	*21176	*3254	-	-	-	-
11 Mortgage and real estate loans	*39486	-	-	-	-	*400	*35733	*318	*117	-	1856	1062	**
12 Other investments	824699	-	*15102	*20692	76166	73249	162636	36399	52962	*140208	11071	236215	**
13 Depreciable assets	8622273	-	1023431	821162	1299027	1337854	1457316	785223	500751	*283287	229867	884354	**
14 Less: Accumulated depreciation	5328936	-	733434	560277	854552	890037	837944	404937	258232	*172575	120397	496551	**
15 Depletable assets	378248	-	-	-	-	*2435	*5940	*105971	*23128	9526	92696	138552	-
16 Less: Accumulated depletion	*71644	-	-	-	-	*965	*67	*50353	*5674	-	-	14585	-
17 Land	600581	-	*928	*37212	47091	79787	184981	83657	36667	*26316	24746	79196	**
18 Intangible assets (Amortizable)	169778	-	17371	*49567	24254	*15482	4024	*2553	*776	*154	54727	869	-
19 Less: Accumulated amortization	61097	-	11200	*18237	2564	*4555	707	*1138	*321	*10	21675	691	-
20 Other assets	188648	-	-2515	11177	*263	38257	31579	24415	28426	*12917	21404	22725	**
21 Total liabilities	10651802	-	656966	710922	1152229	1279933	2393665	1144131	813529	*551870	529574	1418983	**
22 Accounts payable	1076041	-	26885	65066	95024	123382	312402	152579	115452	*32374	64276	88601	**
23 Mort, notes, and bonds under 1 yr	1156364	-	47606	81462	175657	160286	281270	151212	114381	*1037	59122	84332	**
24 Other current liabilities	963510	-	62185	33193	46670	102862	219109	175610	74916	*19228	60302	169433	**
25 Loans from stockholders	442912	-	157821	32234	51180	*41589	68577	*55240	*4829	*29162	2281	-	-
26 Mort, notes, bonds, 1 yr or more	2212074	-	157593	292094	213238	292728	392065	182790	123330	*99043	92038	367155	**
27 Other liabilities	291275	-	8549	*4536	3581	16409	132302	*14517	*33034	*3940	29581	44827	**
28 Net worth	4509625	-	196327	202338	566877	542678	987941	412184	347587	*367085	221974	664634	**
29 Capital stock	495222	-	54803	91851	78761	83708	91147	33079	9035	*15723	6685	30431	**
30 Paid-in or capital surplus	1291836	-	47256	71931	61735	37637	246704	93351	*1122	*254635	190245	287222	**
31 Retained earnings, appropriated	*20801	-	*5305	-	-	*20	*15475	-	-	-	-	-	-
32 Retained earnings, unappropriate	2190615	-	38204	72380	296983	297921	541670	183744	262478	*19035	6473	471727	**
33 Retained earnings (S CORP)	916428	-	78614	*2172	180153	195981	136137	*129287	*93775	*81738	18571	-	-
34 Less: Cost of treasury stock	405277	-	*27856	*35995	*50754	*72589	43192	*27276	*18822	*4046	-	124746	**
35 Total receipts	25672295	*115750	3549705	2155740	3629281	4292082	5165632	2383062	1393725	*560849	446693	1979777	**
36 Business receipts	24780464	*114141	3514632	2113447	3539046	4172515	5026428	2300625	1325873	*416302	424483	1832973	**
37 Interest	71609	*221	1824	2991	5724	6874	12545	4168	7451	*8758	4270	16783	**
38 Interest on govt. obligations, State and local	5694	-	-	-	*1312	*240	*1540	*153	*1004	*779	92	574	**
39 Rents	51978	160	*941	*16575	*8840	*3763	11283	*5855	*851	*2930	128	653	**
40 Royalties	10251	-	-	-	-	*75	*28	*2133	*2868	-	2569	2578	**
41 Net S-T cap gain less net LT loss	*4309	-	-	-	-	*2371	*40	-	*108	*82	-	1708	**
42 Net L-T cap gain less net ST loss	199696	-	-	*1589	*2752	*3511	*3716	*39421	*12497	*46801	4255	85153	**
43 Net gain, noncapital assets	96823	317	*7758	*11647	*4275	33927	10282	*959	*2405	*264	7250	17740	-
44 Dividends, domestic corporations	4877	-	-	-	*69	*691	*656	*91	*273	*2339	102	658	**
45 Dividends, foreign corporations	*1762	-	-	-	-	-	-	-	*1762	-	-	-	-
46 Other receipts	444833	*911	24551	9492	67263	68116	99114	29658	38633	*82594	3545	20957	**
47 Total deductions	24278903	*108884	3236759	2037442	3469834	4132874	4964126	2249041	1351861	*497646	405533	1824902	**
48 Cost of sales and operations	15412652	*15310	1382382	949917	2163249	2845888	3622842	1474280	987855	*346271	244347	1380312	**
49 Compensation of officers	952154	*11934	294198	86827	210834	144320	103574	53451	24154	*4063	6102	12696	**
50 Repairs	405324	*1558	77271	62813	63348	82981	68462	23528	12466	*9233	1083	2581	**
51 Bad debts	36308	*715	*9463	*881	*2245	*2603	5546	1410	4106	*1718	1140	6481	**
52 Rent paid on business property	453483	*273	157248	48346	37782	98440	39255	40527	8669	*1888	4286	16768	**
53 Taxes paid	638455	*823	134891	57606	117707	106139	81651	45498	23338	*8854	15781	46166	**
54 Interest paid	293148	*423	26693	37333	29793	33853	51658	25751	20381	*9312	8573	49379	**
55 Contributions or gifts	6557	25	*381	*497	820	1267	708	*1121	380	*370	62	926	**
56 Amortization	32943	*2	4415	*9407	*1321	*328	386	*627	*385	*92	14480	1500	-
57 Depreciation	776883	*475	110808	90404	131417	131981	130573	52003	33136	*16255	15163	64668	**
58 Depletion	*3009	251	-	-	-	-	*2	*332	-	-	-	2424	-
59 Advertising	129087	*490	20734	10926	14651	13534	38331	13324	2718	*1169	10756	2455	**
60 Pension, prof sh, stock, annuity	61724	-	*1721	-	*4876	*2343	15940	*19821	*3025	*2570	3007	8422	**
61 Employee benefit programs	245099	-	26243	*6023	68471	43394	28963	22351	14592	*662	6320	28080	**
62 Net loss, noncapital assets	8166	-	*2024	*368	*1942	*29	*147	*1747	*87	*151	1605	66	**
63 Other deductions	4823912	*76603	988287	676093	621378	625776	776089	473269	216569	*95042	72829	201978	**
64 Total receipts less total deducts	1393392	*6866	312946	118298	159447	159207	201506	134020	41864	*63202	41160	154875	**
65 Const taxable inc frm rel frn corps	*2088	-	-	-	-	-	-	-	*2088	-	-	-	-
66 Net income, total	1389786	*6866	312946	118298	158135	158968	199966	133868	42947	*62424	41068	154301	**
67 Net income, Form 1120-A	18188	-	16009	*1778	*400	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1386	*1386	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	668489	*3495	247217	*75988	82883	87241	74361	*53410	*14406	*20328	9161	-	-
70 Statutory special deductions, total	175401	-	23524	15133	21672	11379	21138	*6851	*5763	*12388	12286	45267	**
71 Net operating loss deduction	170302	-	23524	15133	21624	*10895	*20679	*6793	*3907	10553	12286	44907	-
72 Dividends received deduction	5099	-	-	-	*48	*483	*459	*58	*1856	*1835	-	359	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	546331	*3372	42205	27177	53586	60348	104604	73606	23070	*29708	19621	109035	**
75 Income tax before credits, total	156634	*772	6651	4604	10052	13233	31590	24922	8115	*10558	7316	38821	**
76 Regular tax	153195	*738	6651	4604	9845	12719	31310	24826	7849	*10110	6671	37872	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	3157	-	-	-	*208	*514	*280	*93	*264	*415	619	764	-
80 Environmental tax	247	-	-	-	-	-	-	*2	*2	*33	25	185	**
81 Foreign tax credit	*186	-	-	-	-	*1	-	*47	-	-	77	61	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	1834	-	-	-	*658	*179	*175	*401	*306	*61	-	55	-
86 Prior year minimum tax credit	2029	-	-	-	-	*623	*338	*34	-	*223	249	562	-
87 Income tax after credits, total	152584	*772	6651	4604	9394	12430	31077	24440	7810	*10274	6989	38143	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
		Size of Total Assets												
1	Number of returns	15969	751	5840	2709	1918	1901	1900	413	280	85	57	61	53
2	Total assets	105174435	-	185219	402313	691718	1346855	3809059	2898969	4513237	3153717	4092010	12522032	71559306
3	Cash	5803613	-	45060	101948	161102	298144	515185	377820	558734	314011	513439	869107	2049063
4	Notes and accounts receivable	16313998	-	*13246	63319	128696	265546	754881	618502	742631	311067	579673	1644685	11191751
5	Less: Allowance for bad debts	147047	-	-	-	-	-	*9741	*11215	2784	*2018	7677	24041	89571
6	Inventories	3734761	-	*7879	*8462	*17691	*11842	66092	105056	193179	141562	170064	550746	2462187
7	Investments in govt. obligations, Total	550392	-	-	-	*7555	-	*55882	*69638	*95871	*66356	36650	33558	184881
8	Tax-exempt securities	174841	-	-	-	-	-	*27872	*16792	*54488	*13795	26426	33467	2001
9	Other current assets	2937823	-	*8772	26846	18727	26191	191413	103010	138195	64338	206216	720904	1433212
10	Loans to stockholders	700532	-	*10383	*31609	*25757	75775	165822	39588	51378	*7543	19322	13386	259970
11	Mortgage and real estate loans	52837	-	-	-	*1768	*1498	*47	*191	-	*31	607	483	48212
12	Other investments	26138938	-	*171	*9816	*60094	108896	520149	392372	579258	611176	675256	2172735	21009016
13	Depreciable assets	54632640	-	332725	363084	625999	1012829	2776557	1835903	2779707	2081789	2496444	8215153	32112450
14	Less: Accumulated depreciation	29646752	-	244032	280721	484240	731070	1887340	1314286	1650435	1210845	1319775	4783315	15740695
15	Depletable assets	27376917	-	*25336	134169	276667	345892	808652	755669	1142713	843012	1293807	3307470	18443531
16	Less: Accumulated depletion	12489914	-	*19021	70731	*190307	185771	341201	333120	530740	385707	725227	1181211	8526876
17	Land	2472115	-	*837	*2608	*12561	24731	97961	115450	181479	134045	100254	197223	1604967
18	Intangible assets (Amortizable)	4849234	-	*11079	*20421	*8869	*7746	21698	32446	105672	51977	269087	584884	3735355
19	Less: Accumulated amortization	1895556	-	*2281	*14449	*2113	*2788	7352	18380	42824	19017	173858	131219	1481276
20	Other assets	3615062	-	*-4936	5933	22892	87395	52482	113532	116715	130603	-68698	298017	2861127
21	Total liabilities	105174435	-	185219	402313	691718	1346855	3809059	2898969	4513237	3153717	4092010	12522032	71559306
22	Accounts payable	9021356	-	*7871	*23969	69389	191937	301824	535627	525116	188853	310552	954931	5911288
23	Mort, notes, and bonds under 1 yr	3743155	-	*50289	*34599	*30460	126232	210982	262963	203031	118886	136150	429292	2140270
24	Other current liabilities	5740865	-	*44566	*15076	68689	163372	194365	225808	273276	116067	177827	656125	3805695
25	Loans from stockholders	1613249	-	116414	*62342	*28591	*71836	216243	*208066	*25500	*89850	100077	110940	583390
26	Mort, notes, bonds, 1 yr or more	17515290	-	*9968	*36783	*37832	196948	589453	306503	562388	723073	584307	2171883	12296152
27	Other liabilities	10922250	-	*11935	*-0	*14109	15629	107710	45282	215879	232904	129499	1056159	9093144
28	Net worth	56618270	-	-55824	229543	442647	580902	2188483	1314721	2708047	1684082	2653598	7142704	37729367
29	Capital stock	5247167	-	26259	89683	25344	72109	246581	324911	103996	170686	437457	690139	3060002
30	Paid-in or capital surplus	39265852	-	*140460	*73014	399347	319523	576038	982947	1279059	647165	1005431	4325115	29517751
31	Retained earnings, appropriated	145185	-	-	-	-	*9085	*119	*31268	*21872	*22232	-	5409	55200
32	Retained earnings, unappropriate	9428374	-	-48208	74494	186890	256550	770786	-602685	867109	510413	805253	2345731	4262042
33	Retained earnings (S CORP)	3942735	-	*-153924	-5356	*-161880	106866	702265	673010	621079	400219	433193	-	1327264
34	Less: Cost of treasury stock	1411042	-	*20412	*2291	*7053	183231	107307	94728	185069	66632	27736	223690	492892
35	Total receipts	56868842	383682	891730	977937	1422068	1970813	4593323	2308599	4319743	2305640	2469473	9344255	25881580
36	Business receipts	50819296	285836	851382	896315	1324360	1799492	4153399	2057693	3954864	2106024	2144452	8482006	22763473
37	Interest	1171103	3249	*777	*2349	3104	8751	21044	17327	32271	28592	36119	152270	865250
38	Interest on govt. obligations, State and local	16682	*521	-	-	*69	*92	*1291	*1354	*2392	*1591	2709	2154	4509
39	Rents	285287	110	*2151	*141	*1198	*26409	10380	8258	18971	10126	22955	49929	134659
40	Royalties	278136	*175	*550	3	*4425	*8878	*42059	*34134	8015	*2441	26757	33731	116969
41	Net S-T cap gain less net LT loss	72329	*597	-	-	*571	*15427	*2034	*1675	*3931	*1587	4046	29559	12902
42	Net L-T cap gain less net ST loss	680360	*19046	*213	-	*18966	*18759	48841	44432	51218	23332	47549	123440	284565
43	Net gain, noncapital assets	585023	*74380	*1589	*15120	*15918	*33340	103008	7496	13850	58959	14114	38674	208576
44	Dividends, domestic corporations	150518	*553	-	*258	-	*1679	*3864	*13581	30582	3458	4777	21919	69846
45	Dividends, foreign corporations	280774	-	*212	-	-	*493	*395	-	-	*4702	49291	9931	215749
46	Other receipts	2529333	-786	*34857	63750	53457	57492	207008	122650	203649	64828	116704	400642	1205083
47	Total deductions	50437406	272789	786486	807520	1224974	1767727	4003889	2001154	3886399	2049747	2183855	8716224	22736642
48	Cost of sales and operations	27402126	113606	*149708	*382589	658283	726431	1917514	953098	2423034	1249423	1306825	5523237	11998380
49	Compensation of officers	932291	*11174	*35879	*40703	47853	66499	247714	89263	82361	48785	38172	77218	146669
50	Repairs	726517	*3496	*56969	9517	20142	41833	70308	27372	32823	16332	16857	88307	342560
51	Bad debts	98555	*815	-	*1054	*8543	*6835	22709	8255	7277	1302	9152	6549	26063
52	Rent paid on business property	617018	*6988	*102439	*16866	12772	11785	45740	20788	46227	9881	16721	99935	226877
53	Taxes paid	1842624	11831	30712	25414	44565	94375	175060	91903	154564	78636	77999	330814	726750
54	Interest paid	1917163	*10883	9710	6748	7127	33393	76172	48379	65310	54314	52787	222861	1329477
55	Contributions or gifts	38255	*99	*71	*90	*330	*373	2877	1678	2055	2538	2170	10158	15816
56	Amortization	306004	445	*3956	*18	*733	*1309	5642	4660	12709	5719	36593	45922	188299
57	Depreciation	3271038	12017	16074	24835	44476	88880	226915	120802	206140	124372	135929	437210	1833389
58	Depletion	1902588	13770	*9868	*4230	12453	19863	58022	65490	136439	81111	75023	294144	1132175
59	Advertising	65409	*1081	*1240	*708	2516	1473	5404	4725	5342	2191	4543	6465	29721
60	Pension, prof sh, stock, annuity	252111	*4518	-	*2948	*1114	*2682	14605	9984	13314	7621	8064	52410	134850
61	Employee benefit programs	697664	*2944	*19484	*1515	10512	45706	57025	27192	50634	16061	32608	119703	314282
62	Net loss, noncapital assets	65854	3	-	*2648	*78	*1550	*2031	3753	6851	*945	2486	11973	33535
63	Other deductions	10302188	79119	350376	287635	353475	624738	1076152	523814	641317	350518	367927	1389318	4257799
64	Total receipts less total deducts	6431436	110892	105244	170417	197094	203086	589434	307445	433344	255893	285618	628031	3144938
65	Const taxable inc frm rel frn corps	127104	-	-	-	-	-	-	-	-	-	558	5720	120826
66	Net income, total	6541858	110371	105244	170417	197025	202995	588143	306090	430952	254303	283467	631597	3261254
67	Net income, Form 1120-A	*17755	-	*16195	*1560	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	56013	56013	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	1484330	*21045	*71791	153508	155468	97541	380880	187049	168968	60946	59747	-	127389
70	Statutory special deductions, total	1608234	72334	30910	*4236	*20663	60727	89007	60727	99403	43872	132596	225403	768355
71	Net operating loss deduction	1475134	71947	30910	*4056	*20663	59657	86464	51909	76929	*36764	124101	209285	702448
72	Dividends received deduction	133100	*387	-	*181	-	*1069	*2542	*8818	22474	7108	8495	16118	65908
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	3454151	*16991	*2543	*12787	20895	44801	118266	59820	162581	149485	94279	406193	2365510
75	Income tax before credits, total	1330841	6165	*382	*1942	3158	14419	39962	23841	62169	54884	39871	160066	923981
76	Regular tax	1185006	*4204	*382	*1942	3158	13282	36631	19848	55206	50941	31852	140489	827070
77	Personal holding company tax	*1970	-	-	-0	-	-	-	-	*1970	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	137092	*1550	-	-	-	*500	3311	3958	4881	3834	7670	18764	92623
80	Environmental tax	5615	*8	-	-	-	*6	*19	*35	111	109	226	813	4288
81	Foreign tax credit	526299	-	*32	-	-	*4	-	*16	*7051	-	3537	32128	483531
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	27566	-	-	-	*296	*4314	*1115	*1549	*644	*1621	4190	4333	9504
85	General business credit	12501	-	*58	*335	*178	-	*583	*689	*3083	*1141	718	2933	2784
86	Prior year minimum tax credit	56392	*83	-	-	-	*184	*3421	*612	2979	*2705	2547	8396	35465
87	Income tax after credits, total	708084	6082	*292	*1608	2684	9916	34844	20975	48412	49417	28879	112278	392697

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 02
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	190	***	-	-	-	*98	*28	-	*18	*3	7	***	7
2 Total assets	25189264	***	-	-	-	*53958	*40034	-	*387794	*101439	493236	***	21524015
3 Cash	1090445	***	-	-	-	*4756	*1087	-	*24011	*28165	39513	***	830483
4 Notes and accounts receivable	3486033	***	-	-	-	*7320	*16663	-	*20433	*1094	15308	***	3103279
5 Less: Allowance for bad debts	11887	***	-	-	-	-	-	-	-	-	-	***	11645
6 Inventories	1008105	***	-	-	-	-	*84	-	*55993	*3696	25894	***	785497
7 Investments in govt. obligations, Total	*37478	***	-	-	-	-	-	-	-	*6719	-	***	-
8 Tax-exempt securities	6600	***	-	-	-	-	-	-	-	-	-	***	**
9 Other current assets	324391	***	-	-	-	*8708	*15196	-	*16605	*596	86971	***	61144
10 Loans to stockholders	*231200	***	-	-	-	-	-	-	*23243	-	-	***	207715
11 Mortgage and real estate loans	69	***	-	-	-	-	-	-	-	-	-	***	**
12 Other investments	8905005	***	-	-	-	*17	*1215	-	*86303	*4754	188589	***	7774831
13 Depreciable assets	10722225	***	-	-	-	*104642	*31218	-	*202288	*265	203249	***	8002438
14 Less: Accumulated depreciation	4064313	***	-	-	-	*84975	*25428	-	*107538	*132	65982	***	2267587
15 Depletable assets	2304550	***	-	-	-	*11563	-	-	*32497	*70047	98203	***	1887749
16 Less: Accumulated depletion	632751	***	-	-	-	-	-	-	*20011	*13766	40908	***	426052
17 Land	297189	***	-	-	-	*142	-	-	*12369	-	**	***	276858
18 Intangible assets (Amortizable)	757729	***	-	-	-	-	-	-	48791	-	112	***	647365
19 Less: Accumulation amortization	242314	***	-	-	-	-	-	-	12036	-	69	***	183056
20 Other assets	969512	***	-	-	-	*1784	-	-	*4846	-0	-57645	***	834997
21 Total liabilities	25189264	***	-	-	-	*53958	*40034	-	*387794	*101439	493236	***	21524015
22 Accounts payable	2461463	***	-	-	-	*4395	*2511	-	*15061	*75	16938	***	2108361
23 Mort, notes, and bonds under 1 yr	907354	***	-	-	-	*30019	*5433	-	*14182	-	12582	***	750935
24 Other current liabilities	1038441	***	-	-	-	*3497	*1152	-	*16144	854	2474	***	927770
25 Loans from stockholders	253454	***	-	-	-	-	*174	-	-	*4731	33891	***	189008
26 Mort, notes, bonds, 1 yr or more	4224710	***	-	-	-	-	*17198	-	*28440	-	92578	***	3762615
27 Other liabilities	2855014	***	-	-	-	-	-	-	*21039	*3262	45268	***	2455191
28 Net worth	13448828	***	-	-	-	*16047	*13566	-	*292928	*92515	289505	***	11330135
29 Capital stock	1422024	***	-	-	-	*1464	*369	-	*11927	*37372	125408	***	1127665
30 Paid-in or capital surplus	10077017	***	-	-	-	*21701	*22732	-	*289676	-	59267	***	8671378
31 Retained earnings, appropriated	21314	***	-	-	-	-	-	-	-	-	-	***	21314
32 Retained earnings, unappropriate	1985826	***	-	-	-	*-2025	*-17544	-	*-64108	*55143	104897	***	1510980
33 Retained earnings (S CORP)	*58355	***	-	-	-	*-5087	*8009	-	*55433	-	-	***	-
34 Less: Cost of treasury stock	*115709	***	-	-	-	*6	-	-	-	-	67	***	1202
35 Total receipts	8290968	***	-	-	-	*139396	*83348	-	*250062	*47884	180153	***	5839910
36 Business receipts	7359781	***	-	-	-	*135346	*69976	-	*214737	*42138	87323	***	5253316
37 Interest	233971	***	-	-	-	*587	-	-	*1143	*548	6059	***	192325
38 Interest on govt. obligations, State and local	2428	***	-	-	-	-	-	-	-	-	-	***	1770
39 Rents	10991	***	-	-	-	-	-	-	-	-	6	***	3883
40 Royalties	26519	***	-	-	-	*3005	-	-	*-0	-	481	***	22573
41 Net S-T cap gain less net LT loss	*4843	***	-	-	-	-	-	-	*96	-	-	***	-0
42 Net L-T cap gain less net ST loss	168489	***	-	-	-	-	*1494	-	*747	-	12673	***	103639
43 Net gain, noncapital assets	49112	***	-	-	-	-	*11878	-	*3757	-	531	***	31325
44 Dividends, domestic corporations	*33513	***	-	-	-	-	-	-	*26315	-	**	***	2940
45 Dividends, foreign corporations	*91895	***	-	-	-	-	-	-	-	*4702	42825	***	44137
46 Other receipts	309426	***	-	-	-	*458	-	-	*3266	*495	30256	***	184004
47 Total deductions	7408732	***	-	-	-	*133992	*66100	-	*208979	*21425	130281	***	5238578
48 Cost of sales and operations	4387603	***	-	-	-	*81045	*9292	-	*146874	*925	54928	***	2944577
49 Compensation of officers	58505	***	-	-	-	*3216	*2764	-	*1397	*596	2712	***	41933
50 Repairs	123905	***	-	-	-	*13014	*4873	-	*3230	-	64	***	97862
51 Bad debts	*1444	***	-	-	-	-	*96	-	-	-	54	***	1186
52 Rent paid on business property	36077	***	-	-	-	*876	*2473	-	*7417	*67	534	***	20071
53 Taxes paid	236468	***	-	-	-	*8567	*2701	-	*3957	*1779	1539	***	90288
54 Interest paid	434332	***	-	-	-	*2922	*1866	-	*656	-	5742	***	382768
55 Contributions or gifts	3894	***	-	-	-	-	-	-	*56	*173	8	***	3156
56 Amortization	130908	***	-	-	-	*61	*767	-	*7	*207	5596	***	109498
57 Depreciation	640116	***	-	-	-	*11735	*2721	-	*8775	*29	8556	***	539082
58 Depletion	556087	***	-	-	-	-	-	-	*6321	*10816	15408	***	441595
59 Advertising	3354	***	-	-	-	*52	*41	-	*25	-	5	***	3216
60 Pension, prof sh, stock, annuity	34772	***	-	-	-	-	-	-	*218	-	126	***	28681
61 Employee benefit programs	58611	***	-	-	-	*6167	*4414	-	*368	-	2557	***	41225
62 Net loss, noncapital assets	*13644	***	-	-	-	*1015	-	-	-	-	201	***	10677
63 Other deductions	689014	***	-	-	-	*5321	*34090	-	*29677	*6833	32250	***	482763
64 Total receipts less total deducts	882235	***	-	-	-	*5403	*17249	-	*41084	*26459	49873	***	601332
65 Const taxable inc frm rel frn corps	6354	***	-	-	-	-	-	-	-	-	-	***	6331
66 Net income, total	886161	***	-	-	-	*5403	*17249	-	*41084	*26459	49873	***	605893
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	*6380	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	*24491	***	-	-	-	*4555	*7542	-	*12394	-	-	***	-
70 Statutory special deductions, total	149859	***	-	-	-	*848	*9707	-	*21534	*4702	46852	***	35353
71 Net operating loss deduction	108524	***	-	-	-	*848	*9707	-	*1977	-	46852	***	21257
72 Dividends received deduction	41335	***	-	-	-	-	-	-	*19556	*4702	**	***	14096
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	711811	***	-	-	-	-	-	-	*7156	*21757	3021	***	570540
75 Income tax before credits, total	282177	***	-	-	-	-	-	-	*3654	*7448	4088	***	226402
76 Regular tax	248408	***	-	-	-	-	-	-	*2381	*7448	787	***	199687
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	32331	***	-	-	-	-	-	-	*1270	-	3236	***	25564
80 Environmental tax	1437	***	-	-	-	-	-	-	3	-	64	***	1150
81 Foreign tax credit	108546	***	-	-	-	-	-	-	-	-	-	***	96410
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	*44	***	-	-	-	-	-	-	*44	-	-	***	-
85 General business credit	9	***	-	-	-	-	-	-	-	-	-	***	9
86 Prior year minimum tax credit	14279	***	-	-	-	-	-	-	683	-	**	***	10337
87 Income tax after credits, total	159298	***	-	-	-	-	-	-	*2927	*7448	4088	***	119646

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1070
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	57	*23	-	-	-	-	*3	-	*10	*3	7	3	7
2 Total assets	22845694	-	-	-	-	-	*15890	-	*126241	*101439	493236	584873	21524015
3 Cash	950570	-	-	-	-	-	*110	-	*15774	*28165	39513	36525	830483
4 Notes and accounts receivable	3129298	-	-	-	-	-	-	-	*2794	*1094	15308	6823	3103279
5 Less: Allowance for bad debts	11645	-	-	-	-	-	-	-	-	-	-	-	11645
6 Inventories	860737	-	-	-	-	-	-	-	*8873	*3696	25894	36777	785497
7 Investments in govt. obligations, Total	*37478	-	-	-	-	-	-	-	-	*6719	-	30759	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	205941	-	-	-	-	-	*14564	-	*20	*596	86971	42646	61144
10 Loans to stockholders	*231200	-	-	-	-	-	-	-	*23243	-	-	243	207715
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	8155342	-	-	-	-	-	*1215	-	*27673	*4754	188589	158281	7774831
13 Depreciable assets	8555349	-	-	-	-	-	*21	-	*59171	*265	203249	290205	8002438
14 Less: Accumulated depreciation	2529270	-	-	-	-	-	*19	-	*25990	*132	65982	169561	2267587
15 Depletable assets	2284566	-	-	-	-	-	-	-	*25835	*70047	98203	202732	1887749
16 Less: Accumulated depletion	626085	-	-	-	-	-	-	-	*13349	*13766	40908	132010	426052
17 Land	*283538	-	-	-	-	-	-	-	*1409	-	-	5271	276858
18 Intangible assets (Amortizable)	708939	-	-	-	-	-	-	-	-	-	112	61462	647365
19 Less: Accumulated amortization	230278	-	-	-	-	-	-	-	-	-	69	47153	183056
20 Other assets	840016	-	-	-	-	-	-	-	*789	-0	-57645	61875	834997
21 Total liabilities	22845694	-	-	-	-	-	*15890	-	*126241	*101439	493236	584873	21524015
22 Accounts payable	2146963	-	-	-	-	-	*320	-	*5026	*75	16938	16244	2108361
23 Mort, notes, and bonds under 1 yr	779556	-	-	-	-	-	*14	-	*13566	-	12582	2459	750935
24 Other current liabilities	934011	-	-	-	-	-	*490	-	*78	854	2474	2345	927770
25 Loans from stockholders	*252369	-	-	-	-	-	-	-	-	*4731	33891	24739	189008
26 Mort, notes, bonds, 1 yr or more	4024411	-	-	-	-	-	*9654	-	*18461	-	92578	141102	3762615
27 Other liabilities	2531350	-	-	-	-	-	-	-	*125	*3262	45268	27504	2455191
28 Net worth	12177033	-	-	-	-	-	*5413	-	*88986	*92515	289505	370480	11330135
29 Capital stock	1379355	-	-	-	-	-	*225	-	*10911	*37372	125408	77775	1127665
30 Paid-in or capital surplus	9337955	-	-	-	-	-	*22732	-	*162647	-	59267	421931	8671378
31 Retained earnings, appropriated	21314	-	-	-	-	-	-	-	-	-	-	-	21314
32 Retained earnings, unappropriate	1430048	-	-	-	-	-	*-17544	-	*-94202	*55143	104897	-129227	1510980
33 Retained earnings (S CORP)	*9630	-	-	-	-	-	-	-	*9630	-	-	-	-
34 Less: Cost of treasury stock	1268	-	-	-	-	-	-	-	-	-	67	-	1202
35 Total receipts	6436731	*17629	-	-	-	-	*13372	-	*47116	*47884	180153	290667	5839910
36 Business receipts	5685528	8379	-	-	-	-	-	-	*44950	*42138	87323	249422	5253316
37 Interest	218895	337	-	-	-	-	-	-	*772	*548	6059	18853	192325
38 Interest on govt. obligations, State and local	1831	-	-	-	-	-	-	-	-	-	-	62	1770
39 Rents	8892	-	-	-	-	-	-	-	-	-	6	5003	3883
40 Royalties	*23514	*105	-	-	-	-	-	-	*-0	-	481	355	22573
41 Net S-T cap gain less net LT loss	*565	399	-	-	-	-	-	-	*96	-	-	69	-0
42 Net L-T cap gain less net ST loss	139667	*6552	-	-	-	-	*1494	-	*747	-	12673	14562	103639
43 Net gain, noncapital assets	*45242	-	-	-	-	-	*11878	-	*175	-	531	1334	31325
44 Dividends, domestic corporations	*4128	165	-	-	-	-	-	-	*55	-	-	968	2940
45 Dividends, foreign corporations	*91689	-	-	-	-	-	-	-	-	*4702	42825	26	44137
46 Other receipts	216780	1692	-	-	-	-	-	-	*320	*495	30256	13	184004
47 Total deductions	5690529	*9566	-	-	-	-	*3666	-	*37617	*21425	130281	249397	5238578
48 Cost of sales and operations	3152949	2597	-	-	-	-	-	-	*25740	*925	54928	124181	2944577
49 Compensation of officers	47655	132	-	-	-	-	-	-	-	*596	2712	2282	41933
50 Repairs	98098	3	-	-	-	-	-	-	-	-	64	169	97862
51 Bad debts	1307	-	-	-	-	-	-	-	-	-	54	68	1186
52 Rent paid on business property	22152	26	-	-	-	-	-	-	*29	*67	534	1426	20071
53 Taxes paid	99696	186	-	-	-	-	-	-	*328	*1779	1539	5577	90288
54 Interest paid	407701	208	-	-	-	-	*812	-	*17	-	5742	18154	382768
55 Contributions or gifts	3437	-	-	-	-	-	-	-	*42	*173	8	57	3156
56 Amortization	126741	56	-	-	-	-	*767	-	-	*207	5596	10617	109498
57 Depreciation	572047	706	-	-	-	-	*2	-	*2471	*29	8556	21200	539082
58 Depletion	507260	*1035	-	-	-	-	-	-	*4668	*10816	15408	33739	441595
59 Advertising	3223	-	-	-	-	-	-	-	-	-	5	2	3216
60 Pension, prof sh, stock, annuity	29025	-	-	-	-	-	-	-	-	-	126	218	28681
61 Employee benefit programs	44461	130	-	-	-	-	-	-	-	-	2557	549	41225
62 Net loss, noncapital assets	10878	-	-	-	-	-	-	-	-	-	201	-	10677
63 Other deductions	563899	*4487	-	-	-	-	*2085	-	*4321	*6833	32250	31160	482763
64 Total receipts less total deducts	746201	*8063	-	-	-	-	*9707	-	*9499	*26459	49873	41269	601332
65 Const taxable inc frm rel frn corps	6331	-	-	-	-	-	-	-	-	-	-	-	6331
66 Net income, total	750701	*8063	-	-	-	-	*9707	-	*9499	*26459	49873	41208	605893
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*6331	*6331	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*7132	-	-	-	-	-	-	-	*7132	-	-	-	-
70 Statutory special deductions, total	127254	*4788	-	-	-	-	*9707	-	*2016	*4702	46852	23838	35353
71 Net operating loss deduction	107625	*4673	-	-	-	-	*9707	-	*1977	-	46852	23160	21257
72 Dividends received deduction	*19629	115	-	-	-	-	-	-	*38	*4702	-	678	14096
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	616314	*3275	-	-	-	-	-	-	*351	*21757	3021	17370	570540
75 Income tax before credits, total	246785	*1347	-	-	-	-	-	-	*372	*7448	4088	7127	226402
76 Regular tax	215164	*1114	-	-	-	-	-	-	*79	*7448	787	6049	199687
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	30357	233	-	-	-	-	-	-	*294	-	3236	1030	25564
80 Environmental tax	1263	1	-	-	-	-	-	-	-	-	64	48	1150
81 Foreign tax credit	96410	-	-	-	-	-	-	-	-	-	-	-	96410
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*44	-	-	-	-	-	-	-	*44	-	-	-	-
85 General business credit	9	-	-	-	-	-	-	-	-	-	-	-	9
86 Prior year minimum tax credit	11513	-	-	-	-	-	-	-	-	-	-	1177	10337
87 Income tax after credits, total	138808	*1347	-	-	-	-	-	-	*328	*7448	4088	5951	119646

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1098 RETURNS WITH NET INCOME		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	134	***	-	-	-	*98	*24	-	*7	-	**	***	**
2 Total assets	2343570	-	-	-	-	*53958	*24144	-	*261552	-	**	***	**
3 Cash	139876	-	-	-	-	*4756	*977	-	*8237	-	**	***	**
4 Notes and accounts receivable	*356735	-	-	-	-	*7320	*16663	-	*17639	-	**	***	**
5 Less: Allowance for bad debts	242	-	-	-	-	-	-	-	-	-	-	***	**
6 Inventories	*147368	-	-	-	-	-	*84	-	*47120	-	**	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	***	-
8 Tax-exempt securities	6600	-	-	-	-	-	-	-	-	-	-	***	**
9 Other current assets	*118450	-	-	-	-	*8708	*632	-	*16585	-	**	***	**
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	***	-
11 Mortgage and real estate loans	69	-	-	-	-	-	-	-	-	-	-	***	**
12 Other investments	*749663	-	-	-	-	*17	-	-	*58630	-	**	***	**
13 Depreciable assets	2166877	-	-	-	-	*104642	*31197	-	*143117	-	**	***	**
14 Less: Accumulated depreciation	1535043	-	-	-	-	*84975	*25409	-	*81548	-	**	***	**
15 Depletable assets	*19984	-	-	-	-	*11563	-	-	*6662	-	-	***	**
16 Less: Accumulated depletion	*6667	-	-	-	-	-	-	-	*6662	-	-	***	**
17 Land	*13651	-	-	-	-	*142	-	-	*10959	-	**	***	**
18 Intangible assets (Amortizable)	48791	-	-	-	-	-	-	-	48791	-	**	***	-
19 Less: Accumulated amortization	12036	-	-	-	-	-	-	-	12036	-	**	***	-
20 Other assets	*129496	-	-	-	-	*1784	-	-	*4057	-	**	***	**
21 Total liabilities	2343570	-	-	-	-	*53958	*24144	-	*261552	-	**	***	**
22 Accounts payable	*314499	-	-	-	-	*4395	*2191	-	*10036	-	**	***	**
23 Mort, notes, and bonds under 1 yr	*127798	-	-	-	-	*30019	*5419	-	*616	-	**	***	**
24 Other current liabilities	104430	-	-	-	-	*3497	*663	-	*16066	-	**	***	**
25 Loans from stockholders	*1084	-	-	-	-	-	*174	-	-	-	-	***	**
26 Mort, notes, bonds, 1 yr or more	*200299	-	-	-	-	-	*7543	-	*9979	-	**	***	**
27 Other liabilities	*323664	-	-	-	-	-	-	-	*20914	-	**	***	**
28 Net worth	1271795	-	-	-	-	*16047	*8154	-	*203942	-	**	***	**
29 Capital stock	42669	-	-	-	-	*1464	*145	-	*1016	-	**	***	**
30 Paid-in or capital surplus	*739063	-	-	-	-	*21701	-	-	*127029	-	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	***	-
32 Retained earnings, unappropriate	*555779	-	-	-	-	*-2025	-	-	*30094	-	**	***	**
33 Retained earnings ($ CORP)	*48725	-	-	-	-	*-5087	*8009	-	*45803	-	-	***	-
34 Less: Cost of treasury stock	*114440	-	-	-	-	*6	-	-	-	-	-	***	**
35 Total receipts	1854237	***	-	-	-	*139396	*69976	-	*202947	-	**	***	**
36 Business receipts	1674254	***	-	-	-	*135346	*69976	-	*169787	-	**	***	**
37 Interest	*15076	***	-	-	-	*587	-	-	*371	-	**	***	**
38 Interest on govt. obligations, State and local	597	-	-	-	-	-	-	-	-	-	-	***	**
39 Rents	2098	***	-	-	-	-	-	-	-	-	-	***	**
40 Royalties	*3005	-	-	-	-	*3005	-	-	-	-	-	***	-
41 Net S-T cap gain less net LT loss	4279	-	-	-	-	-	-	-	-	-	-	***	**
42 Net L-T cap gain less net ST loss	28822	-	-	-	-	-	-	-	-	-	-	***	**
43 Net gain, noncapital assets	*3870	-	-	-	-	-	-	-	*3583	-	**	***	**
44 Dividends, domestic corporations	29385	-	-	-	-	-	-	-	26260	-	**	***	**
45 Dividends, foreign corporations	206	-	-	-	-	-	-	-	-	-	-	***	**
46 Other receipts	*92646	-	-	-	-	*458	-	-	*2946	-	**	***	**
47 Total deductions	1718203	***	-	-	-	*133992	*62434	-	*171362	-	**	***	**
48 Cost of sales and operations	1234654	***	-	-	-	*81045	*9292	-	*121134	-	**	***	**
49 Compensation of officers	*10850	-	-	-	-	*3216	*2764	-	*1397	-	**	***	**
50 Repairs	*25807	-	-	-	-	*13014	*4873	-	*3230	-	**	***	**
51 Bad debts	*137	-	-	-	-	-	*96	-	-	-	-	***	**
52 Rent paid on business property	*13925	-	-	-	-	*876	*2473	-	*7388	-	**	***	**
53 Taxes paid	136772	***	-	-	-	*8567	*2701	-	*3629	-	**	***	**
54 Interest paid	*26631	-	-	-	-	*2922	*1054	-	*639	-	**	***	**
55 Contributions or gifts	*458	-	-	-	-	-	-	-	*14	-	**	***	**
56 Amortization	*4166	***	-	-	-	*61	-	-	*7	-	**	***	**
57 Depreciation	68068	-	-	-	-	*11735	*2720	-	*6303	-	**	***	**
58 Depletion	*48827	-	-	-	-	-	-	-	*1652	-	-	***	**
59 Advertising	*131	-	-	-	-	*52	*41	-	*25	-	-	***	**
60 Pension, prof sh, stock, annuity	*5747	-	-	-	-	-	-	-	*218	-	**	***	**
61 Employee benefit programs	*14149	-	-	-	-	*6167	*4414	-	*368	-	**	***	**
62 Net loss, noncapital assets	*2766	-	-	-	-	*1015	-	-	-	-	-	***	**
63 Other deductions	125115	***	-	-	-	*5321	*32005	-	*25356	-	**	***	**
64 Total receipts less total deducts	136034	***	-	-	-	*5403	*7542	-	*31585	-	**	***	**
65 Const taxable inc frm rel frn corps	23	-	-	-	-	-	-	-	-	-	-	***	**
66 Net income, total	135460	***	-	-	-	*5403	*7542	-	*31585	-	**	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	49	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	*17359	-	-	-	-	*4555	*7542	-	*5261	-	-	***	-
70 Statutory special deductions, total	*22605	***	-	-	-	*848	-	-	19518	-	**	***	**
71 Net operating loss deduction	*899	***	-	-	-	*848	-	-	-	-	-	***	**
72 Dividends received deduction	21705	-	-	-	-	-	-	-	19518	-	**	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	*95496	-	-	-	-	-	-	-	*6806	-	**	***	**
75 Income tax before credits, total	*35392	-	-	-	-	-	-	-	*3282	-	**	***	**
76 Regular tax	*33244	-	-	-	-	-	-	-	*2302	-	**	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	1974	-	-	-	-	-	-	-	976	-	**	***	-
80 Environmental tax	174	-	-	-	-	-	-	-	3	-	**	***	**
81 Foreign tax credit	12136	-	-	-	-	-	-	-	-	-	-	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	***	-
86 Prior year minimum tax credit	2766	-	-	-	-	-	-	-	683	-	**	***	**
87 Income tax after credits, total	*20490	-	-	-	-	-	-	-	*2599	-	**	***	**

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 03
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	395	***	-	-	-	*232	*93	*4	39	*13	3	***	5
2 Total assets	17901128	***	-	-	-	*159384	*223321	*28094	634591	*522899	213812	***	15203627
3 Cash	592993	***	-	-	-	*62333	*19902	*1564	84950	*54431	27179	***	238015
4 Notes and accounts receivable	4057527	***	-	-	-	*27452	*46212	*10524	107553	*56148	31969	***	3645072
5 Less: Allowance for bad debts	*670	***	-	-	-	-	-	-	*45	*67	-	***	558
6 Inventories	278814	***	-	-	-	-	*3093	*414	*30650	*11652	13942	***	195850
7 Investments in govt. obligations, Total	*143019	***	-	-	-	-	-	-	*1627	-	-	***	141392
8 Tax-exempt securities	*43882	***	-	-	-	-	-	-	*13470	*3544	-	***	-
9 Other current assets	169611	***	-	-	-	*1400	*2084	*548	*16189	*9639	2230	***	114094
10 Loans to stockholders	*10374	***	-	-	-	*211	-	*147	*342	*42	187	***	9445
11 Mortgage and real estate loans	*444	***	-	-	-	-	-	-	-	*31	413	***	-
12 Other investments	7158344	***	-	-	-	-	*35373	*377	*62734	*140578	25246	***	6630607
13 Depreciable assets	7102441	***	-	-	-	*228551	*195715	*25934	566113	*423156	135600	***	5151535
14 Less: Accumulated depreciation	4185297	***	-	-	-	*165475	*87157	*23357	311621	*261099	64568	***	3064321
15 Depletable assets	472236	***	-	-	-	-	*16640	-	*19282	*24065	14567	***	369192
16 Less: Accumulated depletion	230150	***	-	-	-	-	*14772	-	*7088	*3270	3338	***	198659
17 Land	722418	***	-	-	-	*2937	-	*11148	*16075	*13152	4195	***	665035
18 Intangible assets (Amortizable)	1100394	***	-	-	-	-	*968	-	*15474	*23823	2568	***	952997
19 Less: Accumulated amortization	572266	***	-	-	-	-	*968	-	*7229	*16713	2427	***	527352
20 Other assets	1037015	***	-	-	-	*1973	*6231	*797	26114	*43786	26051	***	881282
21 Total liabilities	17901128	***	-	-	-	*159384	*223321	*28094	634591	*522899	213812	***	15203627
22 Accounts payable	1977436	***	-	-	-	*35810	*22558	*7153	80768	*27275	8852	***	1764152
23 Mort, notes, and bonds under 1 yr	299392	***	-	-	-	*16722	*56439	*5494	*59639	*30985	14080	***	97565
24 Other current liabilities	960806	***	-	-	-	*1445	*56193	*10702	23904	*26299	7041	***	769413
25 Loans from stockholders	*329034	***	-	-	-	*8543	*6119	-	*8039	*1460	47479	***	257392
26 Mort, notes, bonds, 1 yr or more	2143446	***	-	-	-	*45467	*25757	*4546	96454	*33563	37647	***	1789781
27 Other liabilities	3281138	***	-	-	-	*8431	-	*1603	82492	*90502	7046	***	2960018
28 Net worth	8909876	***	-	-	-	*42966	*56255	*-1403	283294	*312815	91667	***	7565304
29 Capital stock	141702	***	-	-	-	*3894	*25006	*102	3614	*6723	2913	***	86879
30 Paid-in or capital surplus	7983916	***	-	-	-	*239	*1889	-	*15299	*96679	73165	***	7775256
31 Retained earnings, appropriated	*33943	***	-	-	-	-	-	-	-	*57	-	***	33886
32 Retained earnings, unappropriate	117539	***	-	-	-	*19678	*17870	*-1505	*214812	*62339	27485	***	-748313
33 Retained earnings (S CORP)	690413	***	-	-	-	*20675	*12158	-	*92127	*147858	-	***	417596
34 Less: Cost of treasury stock	*57637	***	-	-	-	*1521	*668	-	*42557	*842	11897	***	-
35 Total receipts	8184980	***	-	-	-	*657442	*908721	*92390	993870	*386749	311704	***	3955489
36 Business receipts	7489278	***	-	-	-	*645998	*898501	*91357	974541	*365528	292442	***	3449348
37 Interest	130458	***	-	-	-	*1408	*780	*161	*1745	*4933	4118	***	98789
38 Interest on govt. obligations, State and local	*3320	***	-	-	-	-	-	-	*914	*904	-	***	1217
39 Rents	16731	***	-	-	-	*10	-	*144	*1235	*1104	4351	***	8895
40 Royalties	26271	***	-	-	-	*3889	-	*207	*515	-	279	***	15304
41 Net S-T cap gain less net LT loss	*8157	***	-	-	-	-	-	-	*410	*3	51	***	7646
42 Net L-T cap gain less net ST loss	84576	***	-	-	-	-	-	*222	*5114	*486	703	***	26342
43 Net gain, noncapital assets	21634	***	-	-	-	-	*53	*3	*1711	*141	167	***	11683
44 Dividends, domestic corporations	13379	***	-	-	-	-	-	-	*1007	*87	36	***	4463
45 Dividends, foreign corporations	768	***	-	-	-	-	-	-	-	-	7	***	-
46 Other receipts	390409	***	-	-	-	*6137	*9387	*296	6677	*13564	9552	***	331802
47 Total deductions	7717407	***	-	-	-	*602038	*878777	*83624	933002	*353576	303793	***	3755460
48 Cost of sales and operations	5233361	***	-	-	-	*282212	*654514	*71782	560316	*274654	253785	***	2502467
49 Compensation of officers	94046	***	-	-	-	*11635	*52182	*779	*8918	*4078	1597	***	7650
50 Repairs	103912	***	-	-	-	*6	*11407	-	*20167	*606	1432	***	69998
51 Bad debts	9835	***	-	-	-	-	*7	-	*3464	*62	1757	***	2734
52 Rent paid on business property	60703	***	-	-	-	*54	*2515	*1	*14691	*234	2952	***	36675
53 Taxes paid	396808	***	-	-	-	*38764	*32313	*2624	57942	*17077	8657	***	200930
54 Interest paid	221453	***	-	-	-	*5260	*6527	*740	13532	*3484	3639	***	165533
55 Contributions or gifts	7336	***	-	-	-	-	*40	*90	*110	*119	545	***	3793
56 Amortization	24181	***	-	-	-	-	*194	*197	*730	*1729	1642	***	17344
57 Depreciation	354315	***	-	-	-	*18418	*22316	*899	52619	*12863	7848	***	219400
58 Depletion	209744	***	-	-	-	*5548	*358	*31	36603	*16671	3487	***	125605
59 Advertising	2915	***	-	-	-	-	*156	*46	*711	*284	358	***	1287
60 Pension, prof sh, stock, annuity	26532	***	-	-	-	*2452	-	*243	*3018	*1169	766	***	16908
61 Employee benefit programs	171787	***	-	-	-	*30357	*9879	*1505	*25975	*2692	2782	***	88076
62 Net loss, noncapital assets	*3198	***	-	-	-	-	-	-	*279	*214	119	***	437
63 Other deductions	797282	***	-	-	-	*207332	*86370	*4688	133928	*17637	12428	***	296623
64 Total receipts less total deducts	467572	***	-	-	-	*55404	*29944	*8766	60868	*33173	7911	***	200029
65 Const taxable inc frm rel frn corps	2092	***	-	-	-	-	-	-	-	-	-	***	2092
66 Net income, total	466344	***	-	-	-	*55404	*29944	*8766	59954	*32269	7911	***	200903
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	171721	***	-	-	-	*46394	*25059	-	*28755	*14068	-	***	57445
70 Statutory special deductions, total	94449	***	-	-	-	*7782	*3704	*7959	*10104	*61	1508	***	37273
71 Net operating loss deduction	84271	***	-	-	-	*7782	*3704	*7959	*9399	-	1479	***	34101
72 Dividends received deduction	10179	***	-	-	-	-	-	-	*705	*61	30	***	3172
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	200174	***	-	-	-	*1229	*1181	*806	*21096	*18140	6402	***	106186
75 Income tax before credits, total	97936	***	-	-	-	*456	*290	*1585	*9733	*6177	2392	***	57575
76 Regular tax	68872	***	-	-	-	*184	*177	*254	*7317	*6168	2177	***	36971
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	28629	***	-	-	-	*271	*113	*1329	*2390	-	206	***	20306
80 Environmental tax	435	***	-	-	-	-	-	*2	*26	*9	9	***	298
81 Foreign tax credit	13937	***	-	-	-	-	-	-	-	-	-	***	13927
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	20	***	-	-	-	-	-	-	-	-	-	***	20
85 General business credit	*1442	***	-	-	-	-	-	*254	*513	-	-	***	509
86 Prior year minimum tax credit	*4092	***	-	-	-	-	-	-	-	*462	-	***	3630
87 Income tax after credits, total	78445	***	-	-	-	*456	*290	*1331	*9220	*5714	2392	***	39490

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	13715	535	5649	2298	1681	1463	1452	306	173	43	39	38	38
2 Total assets	52488846	-	185168	340873	622413	1046807	2813926	2188973	2767804	1562107	2857697	5607789	32495290
3 Cash	3516405	-	45009	81076	131705	200260	362580	272606	365265	149054	422337	530887	955626
4 Notes and accounts receivable	7416843	-	*13246	*36509	122932	216660	611708	491785	536682	162845	450020	671559	4102897
5 Less: Allowance for bad debts	101637	-	-	-	-	-	*9569	*9866	*2395	*399	3136	8844	67427
6 Inventories	1801647	-	*7879	*7779	*12166	*11747	30717	38258	66499	71385	62470	132046	1360699
7 Investments in govt. obligations, Total	310010	-	-	-	*7555	-	*55642	*69638	*89092	5143	36650	2799	43489
8 Tax-exempt securities	102026	-	-	-	-	-	*27872	*13365	*30334	*2031	26426	-	1999
9 Other current assets	2172940	-	*8772	*25405	17486	15211	98122	86461	79587	33851	109303	477842	1220900
10 Loans to stockholders	415470	-	*10383	*31609	*25749	72600	158578	*32656	*18603	*5273	15370	1845	42803
11 Mortgage and real estate loans	*48881	-	-	-	-	-	-	*191	-	-	63	415	48212
12 Other investments	8867429	-	*171	*9816	*59185	94670	370930	335267	371218	343220	391566	839493	6051891
13 Depreciable assets	28171030	-	332725	298378	509133	610845	1833875	1096291	1285588	858045	1645713	2910729	16789709
14 Less: Accumulated depreciation	16156566	-	244032	226764	391486	425673	1252636	775035	788943	506895	891880	1575580	9077642
15 Depletable assets	23516195	-	*25336	*134136	276667	323287	684050	735158	1049799	681149	1174683	2479822	15952109
16 Less: Accumulated depletion	11439529	-	*19021	*70727	*190307	178493	265456	324954	490897	363847	679650	963401	7892776
17 Land	923318	-	*837	*2608	*12060	*17095	54904	20437	90335	41553	48069	66180	569240
18 Intangible assets (Amortizable)	2592456	-	*11079	*20395	*8869	*7746	14963	31794	37263	2660	257916	135329	2064442
19 Less: Accumulated amortization	1035942	-	*2281	*14423	*2113	*2788	4578	17959	20550	1085	169931	38569	761665
20 Other assets	1367870	-	*-4936	*5076	22811	83638	42225	92879	50324	78124	-38293	-54762	1090783
21 Total liabilities	52488846	-	185168	340873	622413	1046807	2813926	2188973	2767804	1562107	2857697	5607789	32495290
22 Accounts payable	4010203	-	*4948	*4241	68778	128077	254319	462150	390547	121151	255478	342233	1978281
23 Mort, notes, and bonds under 1 yr	2219210	-	*50289	*32472	*27661	73701	132396	225060	90549	*32689	91774	206752	1255867
24 Other current liabilities	3177609	-	*44566	*13568	67127	152320	124653	202485	211401	49880	135084	326601	1849924
25 Loans from stockholders	962343	-	116414	*62342	*28591	*63292	197765	*182447	*15060	*73432	18548	67978	136472
26 Mort, notes, bonds, 1 yr or more	9542134	-	*9968	*36269	*37026	131791	456007	209959	340652	589618	327680	912698	6490467
27 Other liabilities	4081569	-	*11650	-	*15495	*2200	100085	43560	62734	84003	62862	234117	3464861
28 Net worth	28495779	-	-52667	191982	377734	495425	1548700	863313	1656862	611333	1966270	3517410	17319418
29 Capital stock	3366161	-	26259	88969	14055	65513	187234	292329	76028	66484	296411	479244	1773634
30 Paid-in or capital surplus	20064909	-	*140460	*72984	399216	297583	541480	971164	957640	456682	860912	2632240	12734547
31 Retained earnings, appropriated	*59261	-	-	-	-	*9085	*119	*601	*21872	*22174	-	5409	-
32 Retained earnings, unappropriate	3440813	-	-45051	*39215	146288	213671	427702	-664876	423680	-66932	511770	437601	2017746
33 Retained earnings ($ CORP)	2182746	-	*-153924	-6972	*-176568	91278	452288	314788	263077	*179595	309516	-	909668
34 Less: Cost of treasury stock	618111	-	*20412	*2215	*5257	*181705	60124	50693	85435	*46671	12340	37084	116177
35 Total receipts	32009174	324444	886955	917471	1302854	1032761	2891067	1382929	2445032	1125428	1478719	3884146	14337367
36 Business receipts	27915714	256600	851382	862433	1208148	902559	2485551	1143904	2153867	981837	1288901	3381727	12398806
37 Interest	770743	*2729	*777	*1692	2186	6213	16861	16415	25417	17781	23867	89740	567063
38 Interest on govt. obligations, State and local	9277	*521	-	-	*69	*92	*1291	*1189	*1165	*230	2111	1159	1450
39 Rents	177463	-	*2151	-	-	*1823	9014	*7508	10411	*4370	8179	37706	96301
40 Royalties	205731	-	*550	-	*4425	*1984	*42059	*33886	*6824	*1730	25996	11917	76362
41 Net S-T cap gain less net LT loss	59105	*198	-	-	*571	*15427	*2034	*1675	*3424	*1584	3772	25164	5256
42 Net L-T cap gain less net ST loss	398452	*65	*213	-	*18404	*18759	*45516	44121	45263	*19399	31648	25438	149628
43 Net gain, noncapital assets	497823	*69783	*1589	*15037	*15599	*33340	90524	4024	6495	57798	12812	27614	163207
44 Dividends, domestic corporations	97280	*388	-	*258	-	*1679	*2149	*13581	*2990	*3073	4025	6695	62442
45 Dividends, foreign corporations	182539	-	*212	-	-	*493	*395	-	-	-	6398	8702	166338
46 Other receipts	1695046	*-5841	*30081	38051	53452	50392	195674	116625	189176	37626	71010	268284	650515
47 Total deductions	27482253	239519	786162	759498	1112813	899430	2407403	1169740	2159803	991748	1278965	3568766	12108405
48 Cost of sales and operations	13253466	92323	*149708	*367803	611282	283166	896244	427570	1343319	522763	663318	2197961	5698008
49 Compensation of officers	604026	*11043	*35879	*40703	35737	47632	136032	64431	48813	25832	26932	42286	88708
50 Repairs	270650	*3492	*56969	*9003	15480	25214	37158	13032	4252	4218	12932	24078	64820
51 Bad debts	68125	*640	-	*1054	*8543	*6277	21262	5222	2533	*370	4504	1882	15837
52 Rent paid on business property	412592	*6864	*102439	*16866	11917	10164	37018	15410	23304	7289	12088	46716	122516
53 Taxes paid	934450	10296	30398	22160	38581	40555	107020	63047	69745	37921	55452	89621	369655
54 Interest paid	1129434	*10577	9701	5429	6751	24044	57657	34530	44721	39324	33168	109655	753877
55 Contributions or gifts	15074	*61	*71	*90	*245	*295	2700	1544	1507	*545	1020	1287	5708
56 Amortization	122587	-	*3956	*17	*733	*1248	4403	4367	8746	3197	28772	10968	56180
57 Depreciation	1712938	10545	16074	21204	36565	51327	150584	72008	100402	60574	86111	162403	945141
58 Depletion	934280	12639	*9868	*4227	12067	13497	40399	42691	75168	29586	42549	135529	516061
59 Advertising	46123	*1081	*1240	*708	1622	*714	3842	3255	3859	*673	2854	2277	23999
60 Pension, prof sh, stock, annuity	126191	*4518	-	*2860	*1003	*230	9448	5768	5669	1526	4743	7474	82952
61 Employee benefit programs	316241	*2796	*19484	*1493	*7980	9182	27645	15460	14598	6502	21984	41992	147124
62 Net loss, noncapital assets	46525	3	-	*2647	*69	*535	*2031	3693	6302	*690	2051	6878	21625
63 Other deductions	7489553	72641	350376	263234	324238	385351	873959	397712	406865	250737	280487	687757	3196195
64 Total receipts less total deducts	4526921	84925	100793	157973	190041	133331	483663	213189	285229	133681	199755	315380	2228962
65 Const taxable inc frm rel frn corps	118471	-	-	-	-	-	-	-	-	-	524	5543	112403
66 Net income, total	4636115	84403	100793	157973	189972	133239	482373	212000	284064	133451	198167	319764	2339916
67 Net income, Form 1120-A	*17755	-	*16195	*1560	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	49633	49633	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1124498	*21045	*71791	142697	*153549	46592	316175	113786	110257	*28713	49950	-	69944
70 Statutory special deductions, total	1341560	49642	*26459	*4228	*20590	52097	74226	50330	67557	*36488	83701	180513	695729
71 Net operating loss deduction	1264439	49370	*26459	*4047	*20590	51027	72885	*41512	65553	*34355	75738	175813	647090
72 Dividends received deduction	77121	*272	-	*181	-	*1069	*1341	*8818	*2004	*2133	7963	4700	48640
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2174908	*13716	*2543	*11163	15833	34624	91981	49384	106250	68250	67671	139251	1574243
75 Income tax before credits, total	811719	*4751	*382	*1699	2392	10721	30942	18230	39065	24074	26309	55534	597619
76 Regular tax	743269	*3091	*382	*1699	2392	9855	28871	16440	35968	23270	23045	47754	550502
77 Personal holding company tax	*1970	-	-	-	-	-	-	-	*1970	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	62116	*1252	-	-	-	*229	2052	1757	1060	*751	3013	7496	44508
80 Environmental tax	3206	*6	-	-	-	*6	*19	*33	*67	*53	127	284	2610
81 Foreign tax credit	398341	-	*32	-	-	*4	-	*8	*7051	-	3529	14522	373194
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	27503	-	-	-	*296	*4314	*1115	*1549	*600	*1621	4190	4333	9484
85 General business credit	10088	-	*58	*335	*178	-	*583	*435	*2403	*1111	443	2278	2266
86 Prior year minimum tax credit	34121	*83	-	-	-	*184	*3421	*612	1486	1589	2233	3015	21499
87 Income tax after credits, total	341666	*4668	*292	*1364	*1918	6218	25824	15626	27526	19753	15914	31387	191175

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Crude petroleum, natural gas, and
natural gas liquids

MINOR INDUSTRY 1330
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	7917	523	2738	1588	832	1030	751	218	119	33	31	25	28
2 Total assets	37522375	-	91041	231651	297925	751575	1477302	1640459	1856963	1201693	2247148	3794151	23932467
3 Cash	2284050	-	27466	40288	48912	125760	152428	193396	234103	117779	364335	446506	533077
4 Notes and accounts receivable	4244061	-	*3741	*20095	*13767	159220	283008	326772	281677	117356	285142	329895	2423388
5 Less: Allowance for bad debts	45829	-	-	-	-	-	-	*9866	*497	*35	1825	1246	32360
6 Inventories	978358	-	-	-	*2573	*4975	*5145	10853	62260	20580	40118	31540	800314
7 Investments in govt. obligations, Total	267425	-	-	-	*7555	-	*46194	*69638	*56367	5143	36445	2594	43489
8 Tax-exempt securities	58431	-	-	-	-	-	*14351	*13365	*259	*2031	26426	-	1999
9 Other current assets	1360372	-	*3104	*22154	*2857	*12983	21023	40621	59811	24610	92679	353838	726691
10 Loans to stockholders	318173	-	*5479	*24892	*23137	*64791	93910	*31372	*13278	*5273	13238	-	42803
11 Mortgage and real estate loans	*48675	-	-	-	-	-	-	*191	-	-	63	208	48212
12 Other investments	7108401	-	*171	*9252	*56288	77708	213247	304728	279076	275196	332660	433934	5126140
13 Depreciable assets	16149864	-	100297	187349	149018	420841	572666	595220	649081	534652	1086608	1497229	10356905
14 Less: Accumulated depreciation	9271372	-	*55727	139642	103981	304666	368559	380273	388996	299829	581882	933144	5714673
15 Depletable assets	21756292	-	*14334	*134136	275073	297435	613209	679484	874759	676788	1153587	2354829	14682656
16 Less: Accumulated depletion	10023451	-	*11690	*70727	*189299	161393	232363	295548	374669	360585	670762	873133	6783281
17 Land	726650	-	-	*1454	*1207	*13439	23039	15441	64860	28762	39236	50365	488846
18 Intangible assets (Amortizable)	1748620	-	*138	*20308	*8812	*7689	10304	*30109	36259	2287	239456	92378	1300879
19 Less: Accumulated amortization	987753	-	*79	*14373	*2056	*2731	2921	*17183	20100	*739	165773	29820	731979
20 Other assets	801410	-	*3807	*-3534	*4062	35525	32620	32140	29436	52422	-42604	38178	619359
21 Total liabilities	37522375	-	91041	231651	297925	751575	1477302	1640459	1856963	1201693	2247148	3794151	23932467
22 Accounts payable	2437221	-	*675	*1725	*20228	92560	121790	309764	230224	93180	155721	232108	1179246
23 Mort, notes, and bonds under 1 yr	1447817	-	*1982	*32472	*15624	*53520	59013	54887	60515	*24203	57309	136502	951791
24 Other current liabilities	2091199	-	*42742	*1182	*53304	134897	46452	176057	149494	19457	100286	234030	1133297
25 Loans from stockholders	596868	-	*42178	*26623	*8816	*62449	*65674	*137464	*10242	*73432	16560	16958	136472
26 Mort, notes, bonds, 1 yr or more	7807501	-	*9968	*27449	*16780	*79927	297478	162941	299413	236092	210810	716665	5749977
27 Other liabilities	2615550	-	*11650	-	*222	*2615	*77040	40199	24787	*57079	41104	180465	2180389
28 Net worth	20526221	-	-18154	142199	182952	325606	809855	759148	1082288	698250	1665359	2277423	12601295
29 Capital stock	2616469	-	11158	61069	1450	62745	146679	108740	66574	65189	269701	191351	1631813
30 Paid-in or capital surplus	12150306	-	*67605	*61090	*115076	*186773	283633	826547	559722	427088	695275	1854739	7072759
31 Retained earnings, appropriated	*44501	-	-	-	-	-	*119	*601	*21872	*21909	-	-	-
32 Retained earnings, unappropriate	4184326	-	*-38440	*36710	*45089	210917	150942	-347361	332367	98320	402665	252025	3041092
33 Retained earnings (S CORP)	1950934	-	*-58478	*-16669	*21337	*41824	252995	192530	182066	*116145	309516	-	909668
34 Less: Cost of treasury stock	420315	-	-	-	-	*176652	*24514	*21910	80312	*30401	11798	20692	54036
35 Total receipts	17519296	79885	244602	507420	286041	560980	897781	784340	1144602	837272	920214	2100393	9155766
36 Business receipts	14522203	37759	236799	460736	250362	478077	625474	580805	913595	714752	746863	1735854	7741128
37 Interest	581476	*564	*699	*399	*824	4280	10190	14805	19997	13272	20120	53773	442554
38 Interest on govt. obligations, State and local	5786	-	-	-	-	*92	*930	*880	*205	112	2050	66	1450
39 Rents	108679	-	-	-	-	*1729	*2437	*7176	*7492	*4329	7944	11730	65842
40 Royalties	177121	-	*299	-	*3653	*1984	*37644	*26799	*6824	*1061	25327	7109	66421
41 Net S-T cap gain less net LT loss	50674	-	-	-	*571	*15427	*2034	*456	*547	*1584	3772	25072	1211
42 Net L-T cap gain less net ST loss	323659	*52	*213	-	*4263	*13145	*13781	32944	43451	*19180	31596	24496	140538
43 Net gain, noncapital assets	267033	*29194	-	*13780	*13568	*2635	69434	3199	5709	56482	11020	17035	44978
44 Dividends, domestic corporations	90291	-	-	*258	-	*1397	*1609	*13581	*2284	*3073	4014	4466	59609
45 Dividends, foreign corporations	129917	-	*212	-	-	*493	*395	-	-	-	6398	-	122418
46 Other receipts	1262456	*12317	*6380	*32246	*12799	41721	133852	103695	144498	23427	61111	220792	469617
47 Total deductions	14292981	45081	180712	407265	186086	485287	635289	624372	923495	718906	744746	1923189	7418554
48 Cost of sales and operations	6165085	*4411	*3331	*226858	*18570	*49792	193562	162227	321320	385413	351636	1078373	3369591
49 Compensation of officers	272587	-	-	*17033	*12420	32436	34518	32779	34823	15906	17623	19059	55990
50 Repairs	83361	*2127	*7777	*1903	*1262	12880	1516	1791	3567	*1344	6439	10277	32479
51 Bad debts	32598	*98	-	-	-	*6205	*14546	4298	1095	*58	2935	668	2695
52 Rent paid on business property	164171	*267	*6604	*1827	*3088	*8758	11281	8697	17388	6182	5814	17983	76283
53 Taxes paid	541106	1466	14246	11911	21147	25347	35687	36263	45933	29080	36758	52614	230654
54 Interest paid	862431	*5032	*1736	*2922	*1958	*14393	27170	28898	39253	33273	21588	67112	619096
55 Contributions or gifts	10860	*22	*29	*90	-	*281	*1732	1110	1044	*521	872	256	4903
56 Amortization	70579	-	*1324	-	*47	*8	*525	*4188	8434	*662	7211	5330	42850
57 Depreciation	879760	*2023	*3346	13484	10798	32479	49706	48068	57421	47921	49475	72958	492081
58 Depletion	882151	11542	*9158	*4227	*9595	*13363	30204	38409	66085	27898	40305	130312	501053
59 Advertising	11700	*4	-	*24	*54	*25	*159	*854	3021	*148	2279	188	4944
60 Pension, prof sh, stock, annuity	41794	*43	-	*722	-	*230	*1012	2408	4813	*883	1845	2503	27336
61 Employee benefit programs	90156	*98	-	*1491	*2167	*6331	*2206	5747	6591	*2193	5917	12573	44843
62 Net loss, noncapital assets	23858	-	-	*2647	*69	*505	*493	*1179	*1224	*690	1627	5467	9958
63 Other deductions	4160784	17950	133162	122126	104910	282256	230972	247456	311484	166732	192422	447515	1903799
64 Total receipts less total deducts	3226315	34804	63890	100155	99955	75693	262492	159968	221107	118366	175468	177205	1737213
65 Const taxable inc frm rel frn corps	97841	-	-	-	-	-	-	-	-	-	3	-	97837
66 Net income, total	3318370	34804	63890	100155	99955	75601	261562	159088	220902	118254	173422	177138	1833600
67 Net income, Form 1120-A	*15963	-	*15963	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*3133	*3133	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	804413	*21045	*42514	*96926	*90372	*36236	198184	81960	89700	*27581	49950	-	69944
70 Statutory special deductions, total	685427	*4708	*19467	*1111	*2227	*12431	21281	41702	50361	*31340	80105	108286	312408
71 Net operating loss deduction	613248	*4708	*19467	*931	*2227	*11584	20317	*32884	48812	*29207	72150	105259	265702
72 Dividends received deduction	72179	-	-	*181	-	*847	*964	*8818	*1549	*2133	7956	3026	46706
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1833308	*9051	*1909	*2232	*7355	*26934	42106	36925	80841	59333	46521	68853	1451248
75 Income tax before credits, total	676092	*1905	*287	*335	*1103	*8326	13780	13974	30123	20801	18037	27796	539625
76 Regular tax	630937	*1504	*287	*335	*1103	*7695	13203	12262	27411	20264	15865	23472	507536
77 Personal holding company tax	*1970	-	-	-	-	-	-	-	*1970	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	40220	*398	-	-	-	-	*576	*1679	*675	*492	2071	4194	30134
80 Environmental tax	2334	*2	-	-	-	-	*1	*33	*66	*45	101	130	1956
81 Foreign tax credit	358858	-	*32	-	-	*4	-	*8	*5538	-	3205	4643	345428
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	25867	-	-	-	-	*4314	*370	*1549	*600	*1621	4188	3815	9409
85 General business credit	8461	-	-	*335	-	-	*103	*435	*1823	*1111	188	2200	2266
86 Prior year minimum tax credit	30110	-	-	-	-	*184	*2639	*612	*1170	1589	1793	1639	20485
87 Income tax after credits, total	252795	*1905	*255	-	*1103	*3823	10668	11370	20992	16479	8663	15500	162037

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1380
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5798	*11	2911	*710	849	433	701	88	54	*11	8	13	10
2 Total assets	14966471	-	94127	*109222	324487	295231	1336624	548514	910841	*360414	610549	1813638	8562823
3 Cash	1232356	-	*17543	*40788	82793	74501	210152	79211	131161	*31275	58002	84381	422549
4 Notes and accounts receivable	3172782	-	*9505	*16414	109165	*57440	328700	165014	255005	*45489	164878	341664	1679509
5 Less: Allowance for bad debts	55808	-	-	-	-	-	*9569	-	*1898	*364	1311	7598	35068
6 Inventories	823289	-	*7879	*7779	*9594	*6772	25573	*27405	*4240	*50804	22351	100507	560385
7 Investments in govt. obligations, Total	*42585	-	-	-	-	-	*9448	-	*32726	-	205	205	-
8 Tax-exempt securities	*43595	-	-	-	-	-	*13520	-	*30075	-	-	-	-
9 Other current assets	812569	-	*5667	*3252	*14629	*2229	77099	*45840	19776	*9242	16624	124004	494208
10 Loans to stockholders	97298	-	*4904	*6717	*2611	*7810	*64668	*1284	*5325	-	2133	1845	-
11 Mortgage and real estate loans	206	-	-	-	-	-	-	-	-	-	-	206	-
12 Other investments	1759028	-	-	*564	*2897	*16962	157683	*30539	92142	*68023	58906	405559	925751
13 Depreciable assets	12021166	-	*232428	*111029	360116	*190005	1261209	501071	636506	*323393	559105	1413500	6432804
14 Less: Accumulated depreciation	6885193	-	*188305	*87122	287505	*121007	884077	*394762	399947	*207066	309998	642436	3362969
15 Depletable assets	1759903	-	*11002	-	*1593	*25852	*70840	*55674	*175040	*4360	21096	124993	1269453
16 Less: Accumulated depletion	1416078	-	*7331	-	*1008	*17100	*33093	*29406	*116228	*3262	8888	90268	1109495
17 Land	196668	-	*837	*1154	*10853	*3656	31865	*4996	25475	*12791	8833	15815	80393
18 Intangible assets (Amortizable)	843836	-	*10941	*87	*57	*57	*4659	*1685	*1004	*373	18460	42950	763563
19 Less: Accumulated amortization	48189	-	*2202	*49	*57	*57	*1657	*776	*450	*346	4158	8749	29687
20 Other assets	566460	-	*-8742	*8609	*18750	*48113	9606	*60739	*20888	*25702	4310	-92940	471425
21 Total liabilities	14966471	-	94127	*109222	324487	295231	1336624	548514	910841	*360414	610549	1813638	8562823
22 Accounts payable	1572983	-	*4273	*2516	*48549	*35518	132529	*152386	160323	*27972	99757	110124	799035
23 Mort, notes, and bonds under 1 yr	771393	-	*48307	*-0	*12037	*20180	73383	*170174	30034	*8487	34465	70250	304077
24 Other current liabilities	1086410	-	*1824	*12386	*13823	*17423	78200	*26428	61906	*30423	34799	92571	716627
25 Loans from stockholders	365475	-	*74236	*35719	*19776	*843	132092	*44983	*4818	-	1989	51020	-
26 Mort, notes, bonds, 1 yr or more	1734633	-	-	*8819	*20246	*51864	158529	*47017	*41239	*353526	116870	196033	740490
27 Other liabilities	1466019	-	-	-	*15274	*-415	23045	*3361	*37947	*26925	21758	53652	1284472
28 Net worth	7969558	-	-34513	*49782	194782	169819	738845	104165	574574	*-86918	300911	1239987	4718123
29 Capital stock	749692	-	15101	*27901	12605	2768	40555	183589	9455	*1295	26710	287893	141821
30 Paid-in or capital surplus	7914603	-	*72855	*11894	*284140	*110811	257847	*144617	397918	*29594	165637	777501	5661789
31 Retained earnings, appropriated	*14760	-	-	-	-	*9085	-	-	-	*266	-	5409	-
32 Retained earnings, unappropriate	-743512	-	*-6612	*2505	*101198	*2755	276760	*-317515	91313	*-165252	109106	185576	-1023346
33 Retained earnings (S CORP)	231812	-	*-95445	*9697	*-197904	*49453	199293	*122257	*81011	*63450	-	-	-
34 Less: Cost of treasury stock	197796	-	*20412	*2215	*5257	*5052	*35610	*28783	*5123	*16270	542	16392	62141
35 Total receipts	14489878	*244559	642353	*410052	1016814	471781	1993285	598589	1300430	*288156	558505	1783753	5181601
36 Business receipts	13393511	*218841	614583	*401697	957785	*424482	1860077	563099	1240272	*267085	542038	1645873	4657678
37 Interest	189267	*2166	*77	*1294	*1362	*1933	6671	*1610	5420	*4510	3747	35967	124509
38 Interest on govt. obligations, State and local	3491	*521	-	-	*69	-	*360	*309	*961	*117	61	1093	-
39 Rents	68785	-	*2151	-	-	*94	*6576	*332	*2919	*41	236	25976	30459
40 Royalties	28610	-	*251	-	*772	-	*4415	*7087	-	*669	669	4808	9940
41 Net S-T cap gain less net LT loss	*8431	*198	-	-	-	-	-	*1219	*2876	-	-	93	4045
42 Net L-T cap gain less net ST loss	74793	*13	-	-	*14142	*5613	*31735	*11178	*1811	*219	52	941	9089
43 Net gain, noncapital assets	230790	*40589	*1589	*1257	*2031	*30705	21090	*826	*786	*1317	1792	10579	118229
44 Dividends, domestic corporations	6990	*388	-	-	-	*282	*539	-	*706	-	11	2229	2833
45 Dividends, foreign corporations	52622	-	-	-	-	-	-	-	-	-	-	8702	43920
46 Other receipts	432589	*-18158	*23702	*5805	40653	8671	61822	*12930	44677	*14198	9899	47492	180898
47 Total deductions	13189272	*194438	605450	*352234	926727	414143	1772114	545368	1236308	*272842	534219	1645577	4689852
48 Cost of sales and operations	7088381	*87912	*146377	*140946	592713	*233373	702681	*265343	1021999	*137350	311682	1119589	2328417
49 Compensation of officers	331439	*11043	*35879	*23670	*23317	*15196	101513	*31653	13990	*9926	9309	23227	32718
50 Repairs	187288	*1366	*49192	*7099	*14218	*12334	35643	*11242	685	*2874	6493	13801	32341
51 Bad debts	35527	*542	-	*1054	*8543	*72	6717	*925	1438	*312	1569	1214	13142
52 Rent paid on business property	248421	*6598	*95835	*15039	8829	*1406	25737	6713	*5916	*1107	6274	28734	46234
53 Taxes paid	393344	*8830	16152	*10249	17433	15208	71333	26784	23812	*8840	18694	37007	139001
54 Interest paid	267003	*5545	*7965	*2507	*4792	*9651	30488	5632	5468	*6051	11580	42543	134781
55 Contributions or gifts	4214	*39	*43	-	*245	*14	968	*433	*464	*24	148	1031	804
56 Amortization	52008	-	*2632	*17	*687	*1240	3878	*179	*312	*2535	21561	5638	13330
57 Depreciation	833178	*8522	*12728	*7719	25767	18848	100878	23940	42981	*12653	36636	89445	453061
58 Depletion	52128	*1096	*711	-	*2472	*134	*10195	*4281	*9084	*1687	2244	5216	15008
59 Advertising	34422	*1077	*1240	*684	1568	*689	3684	*2401	838	*525	575	2089	19054
60 Pension, prof sh, stock, annuity	84397	*4476	-	*2138	*1003	-	8436	*3360	*856	*643	2898	4971	55616
61 Employee benefit programs	226085	*2699	*19484	*3	*5813	*2851	25439	*9713	*8007	*4309	16067	29419	102281
62 Net loss, noncapital assets	22666	3	-	-	-	*30	*1538	*2514	*5078	-	425	1412	11667
63 Other deductions	3328770	*54691	217214	*141108	219328	103096	642987	150256	95381	*84005	88065	240242	1292397
64 Total receipts less total deducts	1300606	*50121	36903	*57818	90086	57638	221171	53221	64123	*15314	24286	138175	491749
65 Const taxable inc frm rel frn corps	20630	-	-	-	-	-	-	-	-	-	521	5543	14566
66 Net income, total	1317745	*49599	36903	*57818	90017	57638	220811	52912	63162	*15197	24746	142626	506316
67 Net income, Form 1120-A	*1791	-	*231	*1560	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*46500	*46500	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	320085	-	*29277	*45771	*63177	*10356	117991	*31825	*20557	*1132	-	-	-
70 Statutory special deductions, total	656134	*44934	*6992	*3117	*18363	*39666	52946	*8627	*17196	*5148	3596	72228	383321
71 Net operating loss deduction	651191	*44662	*6992	*3117	*18363	*39443	*52568	*8627	*16740	*5148	3588	70554	381388
72 Dividends received deduction	4942	*272	-	-	-	*223	*378	-	*455	-	8	1674	1934
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	341600	*4665	*634	*8931	*8478	*7690	49874	*12459	*25409	*8917	21150	70398	122994
75 Income tax before credits, total	135627	*2847	*95	*1364	*1289	*2395	17162	*4256	8942	*3273	8272	27738	57994
76 Regular tax	112332	*1586	*95	*1364	*1289	*2160	15668	*4179	*8557	*3007	7180	24282	42966
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	21897	*854	-	-	-	*229	*1475	*77	*385	*259	942	3302	14374
80 Environmental tax	872	*4	-	-	-	*6	*19	-	*1	*8	26	154	654
81 Foreign tax credit	39483	-	-	-	-	-	-	-	*1513	-	324	9879	27766
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1635	-	-	-	*296	-	*745	-	-	-	2	517	75
85 General business credit	*1628	-	*58	-	*178	-	*479	-	*580	-	255	78	-
86 Prior year minimum tax credit	4011	*83	-	-	-	-	*782	-	*316	-	440	1377	1014
87 Income tax after credits, total	88870	*2764	*38	*1364	*815	*2395	15156	*4256	6534	*3273	7250	15887	29139

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 05
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1669	***	*191	*412	*237	*108	327	104	50	26	8	***	3
2 Total assets	9595197	***	*52	*61440	*69305	*86707	731778	681901	723048	967272	527266	***	2336374
3 Cash	603768	***	*52	*20872	*29398	*30794	131616	103650	84508	82360	24410	***	24939
4 Notes and accounts receivable	1353595	***	-	*26810	*5764	*14114	80298	116193	77963	90981	82376	***	340502
5 Less: Allowance for bad debts	32852	***	-	-	-	-	*172	*1349	*344	*1551	4541	***	9940
6 Inventories	646196	***	-	*682	*5525	*95	*32198	66384	40036	54830	67759	***	120142
7 Investments in govt. obligations, Total	*59886	***	-	-	-	-	*240	-	*5152	*54494	-	***	-
8 Tax-exempt securities	*22333	***	-	-	-	-	-	*3427	*10684	*8220	**	***	2
9 Other current assets	270880	***	-	*1441	*1241	*872	76012	16001	25814	20251	7712	***	37074
10 Loans to stockholders	43489	***	-	-	*8	*2964	*7245	*6785	*9190	*2227	3765	***	7
11 Mortgage and real estate loans	*3444	***	-	-	*1768	*1498	*47	-	-	-	131	***	-
12 Other investments	1208160	***	-	-	*908	*14209	*112631	56727	*59003	122624	69854	***	551687
13 Depreciable assets	8636944	***	-	*64706	*116865	*68790	715748	713679	725718	800323	511882	***	2168768
14 Less: Accumulated depreciation	5240575	***	-	*53957	*92754	*54947	522120	515894	442333	442719	297345	***	1331145
15 Depletable assets	1083936	***	-	33	-	*11042	*107963	*20511	*41135	*67750	6353	***	234481
16 Less: Accumulated depletion	187483	***	-	4	-	*7278	*60973	*8166	*12745	*4824	1331	***	9389
17 Land	529191	***	-	-	*501	*4556	43057	83865	62701	79340	47991	***	93834
18 Intangible assets (Amortizable)	398654	***	-	*26	-	-	*5768	*652	*4144	*25493	8491	***	70551
19 Less: Accumulated amortization	45033	***	-	*26	-	-	*1806	*421	*3008	*1219	1431	***	9202
20 Other assets	240665	***	-	*857	*81	*-0	*4026	19857	*35430	8692	1189	***	54064
21 Total liabilities	9595197	***	*52	*61440	*69305	*86707	731778	681901	723048	967272	527266	***	2336374
22 Accounts payable	572254	***	*2923	*19728	*611	*23654	22436	66324	38739	40352	29284	***	60493
23 Mort, notes, and bonds under 1 yr	317199	***	-	*2128	*2799	*5791	*16714	*32408	38662	55212	17715	***	35903
24 Other current liabilities	564009	***	-	*1508	*1562	*6110	12367	12621	21827	39033	33227	***	258588
25 Loans from stockholders	68419	***	-	-	-	-	*12185	*25619	*2400	*10226	159	***	517
26 Mort, notes, bonds, 1 yr or more	1605000	***	-	*515	*806	*19690	*90491	*91998	96843	99893	126402	***	253289
27 Other liabilities	704530	***	*285	*-0	*-1386	*4998	*7624	*118	*49615	*55136	14323	***	213074
28 Net worth	5763787	***	*-3157	*37562	*64913	*26464	569961	452811	474963	667420	306156	***	1514510
29 Capital stock	317280	***	-	*714	*11288	*1239	33971	32480	12428	60107	12725	***	71824
30 Paid-in or capital surplus	1140010	***	-	*30	*132	-	*9938	*11783	*16445	*93804	12087	***	336570
31 Retained earnings, appropriated	*30667	***	-	-	-	-	-	*30667	-	-	-	***	-
32 Retained earnings, unappropriate	3884195	***	*-3157	*35279	*40602	*25225	342757	*63696	*292725	459862	161100	***	1481630
33 Retained earnings (S CORP)	1011221	***	-	*1615	*14687	-	*229811	*358222	*210443	*72767	123677	***	-
34 Less: Cost of treasury stock	619586	***	-	*77	*1796	-	*46516	*44036	*57077	*19120	3432	***	375514
35 Total receipts	8383720	***	*4775	*60465	*119214	*141214	710187	833280	630778	745579	498897	***	1748815
36 Business receipts	8054524	***	-	*33882	*116213	*115589	699371	822431	611719	716522	475786	***	1662004
37 Interest	35932	***	-	*657	*917	*543	3403	*751	*3965	5329	2076	***	7072
38 Interest on govt. obligations, State and local	1657	***	-	-	-	-	-	*165	*313	*457	598	***	73
39 Rents	80102	***	-	*141	*1198	*24576	*1366	*606	*7325	*4652	10418	***	25580
40 Royalties	19616	***	-	3	-	-	-	*41	*676	*711	-	***	2731
41 Net S-T cap gain less net LT loss	224	***	-	-	-	-	-	-	-	-	224	***	-
42 Net L-T cap gain less net ST loss	28843	***	-	-	*562	-	*1831	*88	*94	*3447	2526	***	4957
43 Net gain, noncapital assets	16454	***	-	*83	*319	-	*553	*3468	*1886	1019	604	***	2360
44 Dividends, domestic corporations	6346	***	-	-	-	-	*1716	-	*269	*299	717	***	1
45 Dividends, foreign corporations	5571	***	-	-	-	-	-	-	-	-	61	***	5274
46 Other receipts	134452	***	*4775	*25700	*5	*505	1946	5728	4530	13143	5887	***	38762
47 Total deductions	7829013	***	*324	*48021	*112160	*132266	651609	747790	584615	682999	470816	***	1634199
48 Cost of sales and operations	4527696	***	-	*14786	*47001	*80009	357464	453745	372524	451080	334793	***	853327
49 Compensation of officers	175714	***	-	-	*12117	*4016	56736	24052	23234	18279	6932	***	8378
50 Repairs	228050	***	-	*515	*4663	*3599	*16871	*14339	5174	11507	2429	***	109879
51 Bad debts	19151	***	-	-	-	*558	1343	3033	*1281	870	2837	***	6306
52 Rent paid on business property	107646	***	-	-	*855	*691	3733	5377	*814	*2291	1147	***	47615
53 Taxes paid	274899	***	*315	*3254	*5985	*6489	33027	26232	22920	21859	12351	***	65877
54 Interest paid	131944	***	*10	*1320	*376	*1167	10122	13110	6402	11505	10238	***	27299
55 Contributions or gifts	11952	***	-	-	*85	*78	*137	*44	*382	1701	597	***	3159
56 Amortization	28328	***	-	*-0	-	-	*278	*96	*3226	*586	583	***	5277
57 Depreciation	563670	***	-	*3631	*7911	*7399	51293	47895	44345	50905	33414	***	129765
58 Depletion	202478	***	-	*2	*386	*819	17265	22768	18348	24038	13579	***	48914
59 Advertising	13017	***	-	*1	*894	*707	1365	1424	747	1233	1326	***	1219
60 Pension, prof sh, stock, annuity	64616	***	-	*88	*111	-	*5157	*3973	*4409	4925	2430	***	6310
61 Employee benefit programs	151026	***	-	*22	*2531	-	*15087	*10227	9693	6866	5285	***	37858
62 Net loss, noncapital assets	2488	***	-	1	*9	-	-	*61	*270	*41	114	***	796
63 Other deductions	1326339	***	-	*24402	*29237	*26733	81733	121414	70848	75311	42762	***	282219
64 Total receipts less total deducts	554708	***	*4451	*12444	*7053	*8948	58578	85490	46163	62581	28080	***	114616
65 Const taxable inc frm rel frn corps	188	***	-	-	-	-	-	-	-	-	34	***	-
66 Net income, total	553239	***	*4451	*12444	*7053	*8948	58578	85325	45850	62123	27516	***	114543
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	163621	***	-	*10811	*1918	-	*32103	*73263	*17563	*18165	9797	***	-
70 Statutory special deductions, total	22366	***	*4451	*8	*73	-	*1370	*2438	*209	*2621	535	***	1
71 Net operating loss deduction	17900	***	*4451	*8	*73	-	*169	*2438	-	2409	33	***	-
72 Dividends received deduction	4466	***	-	-	-	-	*1201	-	*209	*212	502	***	1
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	367258	***	-	*1624	*5062	*8948	25104	*9630	*28078	41337	17185	***	114542
75 Income tax before credits, total	139010	***	-	*244	*766	*3243	8730	*4026	*9717	17185	7082	***	42385
76 Regular tax	124457	***	-	*244	*766	*3243	7583	*3154	*9541	14055	5843	***	39910
77 Personal holding company tax	-0	***	-	-0	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	14015	***	-	-	-	-	*1147	*872	*162	*3084	1214	***	2245
80 Environmental tax	537	***	-	-	-	-	-	-	*15	*47	25	***	230
81 Foreign tax credit	*5476	***	-	-	-	-	-	*8	-	-	8	***	**
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	*961	***	-	-	-	-	-	-	*168	*30	275	***	**
86 Prior year minimum tax credit	3899	***	-	-	-	-	-	-	*810	*653	314	***	**
87 Income tax after credits, total	128675	***	-	*244	*766	*3243	8730	*4018	*8739	16502	6485	***	42385

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1622	***	*191	*412	*237	*108	312	93	44	***	8	***	3
2 Total assets	6377061	***	*52	*61440	*69305	*86707	653395	614721	639728	***	527266	***	2336374
3 Cash	546289	***	*52	*20872	*29398	*30794	131469	102962	83437	***	24410	***	24939
4 Notes and accounts receivable	838845	***	-	*26810	*5764	*14114	71625	104522	67054	***	82376	***	340502
5 Less: Allowance for bad debts	20221	***	-	-	-	-	*172	*692	*189	***	4541	***	9940
6 Inventories	400040	***	-	*682	*5525	*95	*32198	51446	31019	***	67759	***	120142
7 Investments in govt. obligations, Total	*59886	***	-	-	-	-	*240	-	*5152	***	-	***	-
8 Tax-exempt securities	*21843	***	-	-	-	-	-	*3427	*10684	***	-	***	2
9 Other current assets	172710	***	-	*1441	*1241	*872	73270	*13858	19123	***	7712	***	37074
10 Loans to stockholders	36595	***	-	-	*8	*2964	*7245	*6785	*9190	***	3765	***	7
11 Mortgage and real estate loans	*3444	***	-	-	*1768	*1498	*47	-	-	***	131	***	-
12 Other investments	1001632	***	-	-	*908	*14209	*84379	*45258	*59003	***	69854	***	551687
13 Depreciable assets	6008335	***	-	*64706	*116865	*68790	640642	614911	634089	***	511882	***	2168768
14 Less: Accumulated depreciation	3802560	***	-	*53957	*92754	*54947	480434	440483	387793	***	297345	***	1331145
15 Depletable assets	573245	***	-	33	-	*11042	*107963	*20511	*38012	***	6353	***	234481
16 Less: Accumulated depletion	136339	***	-	4	-	*7278	*60973	*8166	*12452	***	1331	***	9389
17 Land	416566	***	-	-	*501	*4556	39545	83865	54594	***	47991	***	93834
18 Intangible assets (Amortizable)	124539	***	-	*26	-	-	*5768	*623	*4144	***	8491	***	70551
19 Less: Accumulated amortization	19816	***	-	*26	-	-	*1806	*392	*3008	***	1431	***	9202
20 Other assets	152030	***	-	*857	*81	*-0	*2389	*16286	*27670	***	1189	***	54064
21 Total liabilities	6377061	***	*52	*61440	*69305	*86707	653395	614721	639728	***	527266	***	2336374
22 Accounts payable	303631	***	*2923	*19728	*611	*23654	21410	59538	28317	***	29284	***	60493
23 Mort, notes, and bonds under 1 yr	210978	***	-	*2128	*2799	*5791	*15761	*27296	*35671	***	17715	***	35903
24 Other current liabilities	421069	***	-	*1508	*1562	*6110	10312	10623	18201	***	33227	***	258588
25 Loans from stockholders	25559	***	-	-	-	-	*12185	*5024	*2400	***	159	***	517
26 Mort, notes, bonds, 1 yr or more	1113546	***	-	*515	*806	*19690	*90491	*64342	*82455	***	126402	***	253289
27 Other liabilities	402632	***	*285	*-0	*-1386	*4998	*7624	*118	*44016	***	14323	***	213074
28 Net worth	3899647	***	*-3157	*37562	*64913	*26464	495613	447779	428667	***	306156	***	1514510
29 Capital stock	278099	***	-	*714	*11288	*1239	33592	12769	12349	***	12725	***	71824
30 Paid-in or capital surplus	500034	***	-	*30	*132	-	*9903	*984	*15427	***	12087	***	336570
31 Retained earnings, appropriated	*30667	***	-	-	-	-	-	*30667	-	***	-	***	-
32 Retained earnings, unappropriate	2741610	***	*-3157	*35279	*40602	*25225	342757	*86537	*247525	***	161100	***	1481630
33 Retained earnings (S CORP)	900175	***	-	*1615	*14687	-	*155877	*358222	*210443	***	123677	***	-
34 Less: Cost of treasury stock	550938	***	-	*77	*1796	-	*46516	*41400	*57077	***	3432	***	375514
35 Total receipts	5639086	***	*4775	*60465	*119214	*141214	644455	753020	550064	***	498897	***	1748815
36 Business receipts	5383665	***	-	*33882	*116213	*115589	633697	742577	533049	***	475786	***	1662004
37 Interest	27557	***	-	*657	*917	*543	3403	*751	*3965	***	2076	***	7072
38 Interest on govt. obligations, State and local	*1562	***	-	-	-	-	-	*165	*313	***	598	***	73
39 Rents	76302	***	-	*141	*1198	*24576	*1366	*536	*7325	***	10418	***	25580
40 Royalties	*5811	***	-	3	-	-	-	-	*676	***	-	***	2731
41 Net S-T cap gain less net LT loss	224	***	-	-	-	-	-	-	-	***	224	***	-
42 Net L-T cap gain less net ST loss	20480	***	-	-	*562	-	*1831	*84	*94	***	2526	***	4957
43 Net gain, noncapital assets	15556	***	-	*83	*319	-	*543	*3466	*1857	***	604	***	2360
44 Dividends, domestic corporations	5161	***	-	-	-	-	*1716	-	*269	***	717	***	1
45 Dividends, foreign corporations	5335	***	-	-	-	-	-	-	-	***	61	***	5274
46 Other receipts	97433	***	*4775	*25700	*5	*505	1900	5439	2516	***	5887	***	38762
47 Total deductions	5235095	***	*324	*48021	*112160	*132266	599439	669822	508289	***	470816	***	1634199
48 Cost of sales and operations	3065862	***	-	*14786	*47001	*80009	331011	393812	324060	***	334793	***	853327
49 Compensation of officers	143578	***	-	-	*12117	*4016	48820	22310	21719	***	6932	***	8378
50 Repairs	179943	***	-	*515	*4663	*3599	*16871	*14200	*1049	***	2429	***	109879
51 Bad debts	16901	***	-	-	-	*558	1343	*2932	*1281	***	2837	***	6306
52 Rent paid on business property	83641	***	-	-	*855	*691	3733	*4963	*559	***	1147	***	47615
53 Taxes paid	198864	***	*315	*3254	*5985	*6489	25645	24070	20480	***	12351	***	65877
54 Interest paid	96932	***	*10	*1320	*376	*1167	10020	*9305	5010	***	10238	***	27299
55 Contributions or gifts	5552	***	-	-	*85	*78	*137	*44	*256	***	597	***	3159
56 Amortization	12389	***	-	*-0	-	-	*278	*96	*678	***	583	***	5277
57 Depreciation	379933	***	-	*3631	*7911	*7399	47096	45611	39918	***	33414	***	129765
58 Depletion	140722	***	-	*2	*386	*819	17265	22726	13827	***	13579	***	48914
59 Advertising	8519	***	-	*1	*894	*707	1307	1247	685	***	1326	***	1219
60 Pension, prof sh, stock, annuity	31994	***	-	*88	*111	-	*4075	*3973	*4409	***	2430	***	6310
61 Employee benefit programs	102457	***	-	*22	*2531	-	*14348	*10227	8913	***	5285	***	37858
62 Net loss, noncapital assets	*1099	***	-	1	*9	-	-	*61	*19	***	114	***	796
63 Other deductions	766707	***	-	*24402	*29237	*26733	77490	114245	65426	***	42762	***	282219
64 Total receipts less total deducts	403991	***	*4451	*12444	*7053	*8948	45016	83198	41775	***	28080	***	114616
65 Const taxable inc frm rel frn corps	34	***	-	-	-	-	-	-	-	***	34	***	-
66 Net income, total	402463	***	*4451	*12444	*7053	*8948	45016	83033	41462	***	27516	***	114543
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	143788	***	-	*10811	*1918	-	*18541	*73263	*17563	***	9797	***	-
70 Statutory special deductions, total	16979	***	*4451	*8	*73	-	*1370	*289	*209	***	535	***	1
71 Net operating loss deduction	*13343	***	*4451	*8	*73	-	*169	*289	-	***	33	***	-
72 Dividends received deduction	3636	***	-	-	-	-	*1201	-	*209	***	502	***	1
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	241702	***	-	*1624	*5062	*8948	25104	*9486	*23691	***	17185	***	114542
75 Income tax before credits, total	90608	***	-	*244	*766	*3243	8730	*4001	*8155	***	7082	***	42385
76 Regular tax	81031	***	-	*244	*766	*3243	7583	*3129	*8055	***	5843	***	39910
77 Personal holding company tax	-0	***	-	-0	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	9269	***	-	-	-	-	*1147	*872	*93	***	1214	***	2245
80 Environmental tax	308	***	-	-	-	-	-	-	*7	***	25	***	230
81 Foreign tax credit	8	***	-	-	-	-	-	-	-	***	8	***	-
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*443	***	-	-	-	-	-	-	*168	***	275	***	-
86 Prior year minimum tax credit	*2159	***	-	-	-	-	-	-	*810	***	314	***	-
87 Income tax after credits, total	87999	***	-	*244	*766	*3243	8730	*4001	*7177	***	6485	***	42385

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	47	-	-	-	-	-	*16	*10	*6	***	**	***	**
2 Total assets	3218136	-	-	-	-	-	*78383	*67180	*83320	***	**	***	**
3 Cash	57480	-	-	-	-	-	*147	*688	*1071	***	**	***	**
4 Notes and accounts receivable	514750	-	-	-	-	-	*8673	*11671	*10909	***	**	***	**
5 Less: Allowance for bad debts	12631	-	-	-	-	-	-	*657	*154	***	**	***	**
6 Inventories	246156	-	-	-	-	-	-	*14937	*9017	***	**	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities	491	-	-	-	-	-	-	-	-	***	**	***	-
9 Other current assets	98170	-	-	-	-	-	*2742	*2143	*6691	***	**	***	**
10 Loans to stockholders	6893	-	-	-	-	-	-	-	-	***	**	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	***	-
12 Other investments	206528	-	-	-	-	-	*28253	*11469	-	***	**	***	**
13 Depreciable assets	2628609	-	-	-	-	-	*75106	*98768	*91629	***	**	***	**
14 Less: Accumulated depreciation	1438015	-	-	-	-	-	*41687	*75410	*54540	***	**	***	**
15 Depletable assets	*510691	-	-	-	-	-	-	-	*3124	***	**	***	**
16 Less: Accumulated depletion	*51144	-	-	-	-	-	-	-	*293	***	**	***	**
17 Land	112625	-	-	-	-	-	*3511	-	*8107	***	-	***	**
18 Intangible assets (Amortizable)	*274116	-	-	-	-	-	-	*29	-	***	**	***	**
19 Less: Accumulated amortization	*25217	-	-	-	-	-	-	*29	-	***	**	***	**
20 Other assets	88635	-	-	-	-	-	*1637	*3570	*7761	***	**	***	**
21 Total liabilities	3218136	-	-	-	-	-	*78383	*67180	*83320	***	**	***	**
22 Accounts payable	268623	-	-	-	-	-	*1026	*6786	*10422	***	**	***	**
23 Mort, notes, and bonds under 1 yr	106221	-	-	-	-	-	*953	*5112	*2991	***	**	***	**
24 Other current liabilities	142940	-	-	-	-	-	*2055	*1998	*3626	***	**	***	**
25 Loans from stockholders	*42860	-	-	-	-	-	-	*20595	-	***	**	***	-
26 Mort, notes, bonds, 1 yr or more	491454	-	-	-	-	-	-	*27656	*14387	***	**	***	**
27 Other liabilities	301898	-	-	-	-	-	-	-	*5598	***	**	***	**
28 Net worth	1864140	-	-	-	-	-	*74349	*5033	*46297	***	**	***	**
29 Capital stock	39181	-	-	-	-	-	*380	*19711	*78	***	**	***	**
30 Paid-in or capital surplus	639975	-	-	-	-	-	*35	*10799	*1018	***	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	1142585	-	-	-	-	-	-	*-22841	*45200	***	**	***	**
33 Retained earnings (S CORP)	*111047	-	-	-	-	-	*73934	-	-	***	-	***	-
34 Less: Cost of treasury stock	*68648	-	-	-	-	-	-	*2636	-	***	**	***	**
35 Total receipts	2744634	-	-	-	-	-	*65732	*80261	*80714	***	**	***	**
36 Business receipts	2670859	-	-	-	-	-	*65675	*79854	*78670	***	**	***	**
37 Interest	8375	-	-	-	-	-	-	-	*-0	***	**	***	**
38 Interest on govt. obligations, State and local	*95	-	-	-	-	-	-	-	-	***	-	***	-
39 Rents	*3800	-	-	-	-	-	-	*70	-	***	**	***	**
40 Royalties	*13804	-	-	-	-	-	-	*41	-	***	-	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*8363	-	-	-	-	-	-	*5	-	***	**	***	**
43 Net gain, noncapital assets	*898	-	-	-	-	-	*10	*2	*29	***	-	***	-
44 Dividends, domestic corporations	*1185	-	-	-	-	-	-	-	-	***	-	***	-
45 Dividends, foreign corporations	237	-	-	-	-	-	-	-	-	***	-	***	**
46 Other receipts	37019	-	-	-	-	-	*47	*289	*2014	***	**	***	**
47 Total deductions	2593918	-	-	-	-	-	*52170	*77969	*76326	***	**	***	**
48 Cost of sales and operations	1461834	-	-	-	-	-	*26452	*59933	*48463	***	**	***	**
49 Compensation of officers	32136	-	-	-	-	-	*7915	*1743	*1515	***	**	***	**
50 Repairs	48107	-	-	-	-	-	-	*139	*4125	***	**	***	**
51 Bad debts	2250	-	-	-	-	-	-	*101	-	***	**	***	**
52 Rent paid on business property	24004	-	-	-	-	-	-	*413	*256	***	**	***	**
53 Taxes paid	76034	-	-	-	-	-	*7382	*2162	*2440	***	**	***	**
54 Interest paid	35011	-	-	-	-	-	*102	*3805	*1392	***	**	***	**
55 Contributions or gifts	6400	-	-	-	-	-	-	-	*126	***	-	***	**
56 Amortization	*15940	-	-	-	-	-	-	-	*2548	***	-	***	**
57 Depreciation	183737	-	-	-	-	-	*4197	*2285	*4427	***	**	***	**
58 Depletion	61756	-	-	-	-	-	-	*43	*4521	***	**	***	**
59 Advertising	4498	-	-	-	-	-	*58	*177	*62	***	**	***	**
60 Pension, prof sh, stock, annuity	32622	-	-	-	-	-	*1082	-	-	***	**	***	**
61 Employee benefit programs	48568	-	-	-	-	-	*739	-	*780	***	**	***	**
62 Net loss, noncapital assets	*1388	-	-	-	-	-	-	-	*250	***	-	***	**
63 Other deductions	559631	-	-	-	-	-	*4242	*7169	*5421	***	**	***	**
64 Total receipts less total deducts	150716	-	-	-	-	-	*13562	*2292	*4388	***	**	***	**
65 Const taxable inc frm rel frn corps	154	-	-	-	-	-	-	-	-	***	-	***	-
66 Net income, total	150775	-	-	-	-	-	*13562	*2292	*4388	***	**	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	*19832	-	-	-	-	-	*13562	-	-	***	-	***	-
70 Statutory special deductions, total	*5387	-	-	-	-	-	-	*2149	-	***	**	***	-
71 Net operating loss deduction	*4557	-	-	-	-	-	-	*2149	-	***	**	***	-
72 Dividends received deduction	*829	-	-	-	-	-	-	-	-	***	-	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	125556	-	-	-	-	-	-	*143	*4388	***	-	***	**
75 Income tax before credits, total	48402	-	-	-	-	-	-	*26	*1562	***	**	***	**
76 Regular tax	43426	-	-	-	-	-	-	*26	*1486	***	-	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	*4746	-	-	-	-	-	-	-	*69	***	**	***	**
80 Environmental tax	230	-	-	-	-	-	-	-	*7	***	**	***	**
81 Foreign tax credit	*5468	-	-	-	-	-	-	*8	-	***	-	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*518	-	-	-	-	-	-	-	-	***	-	***	**
86 Prior year minimum tax credit	*1740	-	-	-	-	-	-	-	-	***	-	***	**
87 Income tax after credits, total	40676	-	-	-	-	-	-	*17	*1562	***	**	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	250904	7127	130146	42422	27208	20470	19530	2528	1051	245	104	44	30
2 Total assets	167639646	-	4049186	6921176	9744943	14074997	39885305	17587502	15589791	8806830	6859443	6699651	37420824
3 Cash	20329673	-	1020982	1489671	1685977	2198680	5196013	2516586	1940607	953583	769999	807519	1750056
4 Notes and accounts receivable	47024019	-	678390	1418423	2720760	4250660	13919130	6416818	5582187	2859754	2319134	1981833	4876928
5 Less: Allowance for bad debts	305253	-	*902	*4916	9027	17754	71955	26708	36074	23019	14648	21629	78620
6 Inventories	19920782	-	261935	832731	1320937	2131002	6182858	2058785	1712503	1019122	659485	851802	2889623
7 Investments in govt. obligations, Total	1446233	-	*3406	-	*12600	51401	95532	105684	84353	*106236	26868	37024	923129
8 Tax-exempt securities	810664	-	*8	-	*2455	*44081	121468	*24197	81881	*82410	38253	50542	365371
9 Other current assets	16434696	-	137933	358038	673185	1492665	4205636	2428881	1671264	859212	608507	774581	3224794
10 Loans to stockholders	2638644	-	428543	458650	408119	275973	558534	101431	98142	36221	20063	5433	247535
11 Mortgage and real estate loans	5789034	-	*7527	*41704	80833	135804	383731	72306	68222	*22539	5584	70972	4899811
12 Other investments	18250827	-	38944	189778	389936	475591	1726867	852231	1180878	829257	668480	726688	11172179
13 Depreciable assets	70648208	-	4970789	6070574	5915535	7141033	17564251	6669693	6597290	3700421	3143493	2065894	6809235
14 Less: Accumulated depreciation	44431150	-	3542725	4310889	4017544	4753643	11634688	4212091	4180210	2217489	1876186	1204460	2481225
15 Depletable assets	429488	-	*136	-	*62	-	*28412	*29758	*30695	*85453	56294	84279	114398
16 Less: Accumulated depletion	154455	-	*59	-	-	-	*7651	*10818	*8088	*43371	18372	15218	50879
17 Land	4251055	-	45063	197293	342264	414965	1067475	317908	451848	243321	286234	155200	729485
18 Intangible assets (Amortizable)	1094031	-	39543	75387	39659	65110	107979	26780	75025	168637	51804	183769	260337
19 Less: Accumulated amortization	388583	-	17195	60369	18787	26943	69169	15836	33167	39592	14858	26769	65897
20 Other assets	3851733	-	-23131	165100	197981	196374	510881	231896	272433	164134	129309	172192	1834564
21 Total liabilities	167639646	-	4049186	6921176	9744943	14074997	39885305	17587502	15589791	8806830	6859443	6699651	37420824
22 Accounts payable	31346064	-	495055	905104	1669977	2434257	8333961	4290599	3772636	1876610	1506738	1478675	4582452
23 Mort, notes, and bonds under 1 yr	17366558	-	377184	702619	1097885	1815530	5260911	1718601	1327972	901623	618532	400743	3144958
24 Other current liabilities	21898692	-	430598	556658	923085	1533813	5162736	2901522	2199500	906822	855673	1147917	5280369
25 Loans from stockholders	5924157	-	1048639	598773	601279	827417	1887322	308478	212729	117535	29918	80152	211915
26 Mort, notes, bonds, 1 yr or more	21216672	-	769796	1103174	1191928	1604784	3675178	1447340	1536174	1201543	882960	1089367	6714428
27 Other liabilities	6414029	-	77518	115687	85209	365904	924421	452043	525617	322835	223548	321211	3000034
28 Net worth	63473473	-	850397	2939159	4175579	5493292	14640776	6468917	6015163	3479862	2742074	2181586	14486668
29 Capital stock	5117211	-	466943	498094	496211	501249	962195	327133	439598	295391	243670	242624	644102
30 Paid-in or capital surplus	14282203	-	318638	616106	335284	618782	1251268	793646	399347	564056	420288	826359	8138427
31 Retained earnings, appropriated	229899	-	*8045	*5582	*5327	*44240	*93323	*300	*2958	*2328	3006	-	64791
32 Retained earnings, unappropriate	29066257	-	124932	1089680	2520129	3270223	7668537	2419179	2790420	1478673	1239400	846159	5618924
33 Retained earnings (S CORP)	17328439	-	19479	820917	1153740	1412438	5501606	3143140	2661539	1265078	902730	303990	143782
34 Less: Cost of treasury stock	2550535	-	87640	91220	335112	353640	836153	214482	278699	125665	67020	37546	123359
35 Total receipts	394549447	2028168	34157848	28773698	33105965	40453946	99403120	42303974	34279849	17594567	13590204	11930124	36927983
36 Business receipts	387571288	1905307	34021446	28603383	32858624	40009174	98245729	41877492	33747938	17281139	13312897	11634335	34073824
37 Interest	1558158	2331	6348	26694	35768	66300	158436	61385	57332	53606	34202	57009	998746
38 Interest on govt. obligations, State and local	94471	*635	-	*229	*805	4467	11990	8527	13476	12189	9069	11345	21740
39 Rents	859215	*930	*10872	*9453	26852	54296	160642	63646	119985	61166	75666	46608	229099
40 Royalties	51544	-	-	-	*1512	*580	*2633	*800	2914	*1265	3540	18095	20205
41 Net S-T cap gain less net LT loss	31945	*626	-	*646	*424	2077	3597	2968	1537	*461	2024	1374	16210
42 Net L-T cap gain less net ST loss	346714	*15751	*8150	16413	31284	38940	41684	41710	31436	22404	11016	13106	74821
43 Net gain, noncapital assets	545736	5551	31140	32878	44512	91813	125796	63156	67671	12876	18267	16444	35633
44 Dividends, domestic corporations	75980	*853	-	1990	3052	5451	13254	5178	8208	3638	4858	8139	21359
45 Dividends, foreign corporations	113185	-	-	-	-	-	*1410	-	*2992	*-0	282	1867	106634
46 Other receipts	3301210	96185	79892	82012	103133	180848	637951	179111	226361	145822	118384	121801	1329712
47 Total deductions	379707448	1838272	32081677	27340218	31703734	38836277	96274220	40908698	33238366	17045221	13152890	11631922	35655952
48 Cost of sales and operations	294343388	1247854	19721662	16804261	22973727	29274588	77612682	35220534	28731899	14659856	11535773	10226723	26333828
49 Compensation of officers	12916822	57127	2214124	1878648	1527509	1701818	3369694	901079	554254	225151	164733	92418	230266
50 Repairs	1808307	12594	200709	283520	185844	257611	404200	133563	112374	45398	35526	33248	103718
51 Bad debts	518033	*33817	12875	28331	54200	83579	144939	43923	30691	19056	9152	13938	43532
52 Rent paid on business property	3263244	35399	559697	420149	435381	362934	646078	190602	141340	68879	55474	47287	300026
53 Taxes paid	8172658	75015	1034125	866756	915314	1081937	2121338	719573	511502	238740	117944	125900	364514
54 Interest paid	3153482	18855	162817	171591	201102	262158	630771	206685	198672	153127	91230	111718	944756
55 Contributions or gifts	110736	864	6676	5730	8058	10554	24027	11463	7972	5023	3623	4135	22612
56 Amortization	149019	*2148	4506	6704	2637	13332	20454	8579	10595	6339	5915	9299	58512
57 Depreciation	6021334	28892	551208	597370	577871	649507	1472355	561000	519827	285236	252409	144628	381031
58 Depletion	53201	-	-	-	-	-	*6797	*6683	10597	6167	6187	6450	10319
59 Advertising	1178956	5434	189237	188952	125627	150027	180719	68243	60021	41934	25476	29451	113836
60 Pension, prof sh, stock, annuity	1810041	*1961	86521	92920	86961	176836	566354	260783	157543	77168	52607	33229	217158
61 Employee benefit programs	3358501	17476	247871	246802	306837	369676	892638	260683	294253	166526	67746	51563	436432
62 Net loss, noncapital assets	66358	*6100	*484	*1721	6527	9555	15681	3420	3312	6934	2635	463	9528
63 Other deductions	42783367	294736	7089165	5746763	4296140	4432165	8165493	2311885	1893513	1039688	726462	701473	6085883
64 Total receipts less total deducts	14841999	189896	2076171	1433480	1402230	1617668	3128901	1395277	1041483	549346	437315	298202	1272031
65 Const taxable inc frm rel frn corps	67147	-	-	-	-	-	*14	-	-	*30	564	13247	53292
66 Net income, total	14814675	189261	2076171	1433251	1401425	1613201	3116925	1386750	1028007	537187	428810	300104	1303583
67 Net income, Form 1120-A	122352	*10541	84158	26822	*831	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7428265	112431	1550665	856966	676820	802082	1519797	760185	610994	290977	175121	59490	12737
70 Statutory special deductions, total	1830430	33933	311295	200935	191923	280457	368643	63176	43247	52992	23279	41532	219017
71 Net operating loss deduction	1760223	33337	311295	199517	190546	276641	358024	59551	34311	50618	19639	35088	191657
72 Dividends received deduction	70207	*597	-	*1418	1377	3816	10619	3625	8936	2374	3641	6444	27360
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5573533	42897	214064	375350	532724	530724	1233967	568524	377176	194120	231815	200343	1071829
75 Income tax before credits, total	1636289	11850	33095	64662	105782	114434	369779	192381	130381	70485	81584	71046	390809
76 Regular tax	1575352	11828	33086	64649	101658	112487	348826	188386	126957	65882	78786	68679	374127
77 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	-	-	-	-
78 Recapture of investment credit	*137	-	-	-	*121	-	-	-	-	2	11	-	2
79 Alternative minimum tax	51272	3	-	-	*3986	1940	20547	3412	1909	3802	1649	1340	12686
80 Environmental tax	2477	*10	-	-	*3	-	*1	*38	63	228	214	240	1682
81 Foreign tax credit	71686	*2	-	-	-	-	*212	-	*274	*414	916	1287	68580
82 U.S. Possessions tax credit	1141	-	-	-	59	-	-	-	-	1082	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*772	-	-	-	-	-	-	*14	*592	-	166	-	-
85 General business credit	22262	-	*286	*636	*1609	3310	3674	*574	1772	*1972	267	512	7650
86 Prior year minimum tax credit	65911	*445	-	*585	*2462	2786	23320	8326	3638	2031	2019	3866	16433
87 Income tax after credits, total	1474516	11403	32809	63441	101652	108338	342573	183467	124106	64987	78215	65381	298145

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 06
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	91200	3802	44395	13731	10064	8809	8596	1147	455	***	51	23	***
2 Total assets	76482480	-	1255341	2227996	3696395	6006688	17637087	8069922	7003326	***	3470398	3432132	***
3 Cash	8681565	-	300968	470323	647575	849658	2139365	1063393	961175	***	481710	516167	***
4 Notes and accounts receivable	17817981	-	187936	349501	735391	1245724	4508081	2639538	2292431	***	1314486	1034318	***
5 Less: Allowance for bad debts	61862	-	*428	-	*742	*3167	11852	2741	8056	***	2945	1928	***
6 Inventories	14376417	-	73170	518616	750331	1479181	4602575	1469031	1206121	***	383833	617007	***
7 Investments in govt. obligations, Total	465364	-	-	-	*6	*31387	*34807	*35469	*34108	***	18860	29580	***
8 Tax-exempt securities	74897	-	*8	-	-	*465	*32637	*11668	*14660	***	5734	7021	***
9 Other current assets	9748900	-	51055	195905	407034	952174	2414758	1265296	853264	***	249805	366181	***
10 Loans to stockholders	956451	-	167435	105129	176348	101910	267744	41107	50232	***	2998	2891	***
11 Mortgage and real estate loans	5457510	-	*5285	*37444	*28444	109927	182563	50361	56165	***	3566	62541	***
12 Other investments	7125677	-	*25383	126483	205861	210357	859087	456598	570117	***	358184	370013	***
13 Depreciable assets	16654092	-	1275714	990463	1172542	1734444	3808002	1626724	1495354	***	861715	533357	***
14 Less: Accumulated depreciation	9004009	-	836986	674622	708263	1091011	2106963	866153	777460	***	444923	247255	***
15 Depletable assets	*103664	-	-	-	-	-	-	*993	*13644	***	7316	-	***
16 Less: Accumulated depletion	*48442	-	-	-	-	-	-	*475	*3424	***	1587	-	***
17 Land	2365179	-	26256	38403	185934	237258	641163	140441	181053	***	159379	48392	***
18 Intangible assets (Amortizable)	336546	-	13323	13653	2993	7558	34746	6897	14370	***	8331	29115	***
19 Less: Accumulated amortization	120005	-	3725	12070	1856	4373	23931	2088	6102	***	4692	1468	***
20 Other assets	1552556	-	-30053	68765	94796	145197	254304	133865	55676	***	68628	66201	***
21 Total liabilities	76482480	-	1255341	2227996	3696395	6006688	17637087	8069922	7003326	***	3470398	3432132	***
22 Accounts payable	15869148	-	116519	276183	560109	865987	3924963	2353208	2069240	***	1074627	1040473	***
23 Mort, notes, and bonds under 1 yr	10813264	-	101550	306467	590026	1186082	3247711	1095917	710226	***	327112	268829	***
24 Other current liabilities	11901991	-	140639	190806	466288	775183	2503552	1456810	927257	***	448156	625670	***
25 Loans from stockholders	2941740	-	395253	266410	349867	469645	1081893	126529	132051	***	24179	13175	***
26 Mort, notes, bonds, 1 yr or more	11612522	-	240124	285217	447377	647738	1763510	723964	673516	***	404342	517329	***
27 Other liabilities	2326747	-	41345	27988	63312	268641	485093	82148	248272	***	123672	210108	***
28 Net worth	21017069	-	219910	874925	1219416	1793412	4630365	2231347	2242764	***	1068310	756548	***
29 Capital stock	1596298	-	163464	118663	136402	174749	344335	138106	125651	***	122783	53244	***
30 Paid-in or capital surplus	3839799	-	123720	138616	124503	243738	527215	234759	190993	***	236471	245249	***
31 Retained earnings, appropriated	*101680	-	*4	-	*4920	*19450	*12214	*300	-	***	-	-	***
32 Retained earnings, unappropriate	9988196	-	-113324	375196	677622	964019	2314680	811186	884443	***	394767	225074	***
33 Retained earnings (S CORP)	6147675	-	55166	268975	367576	445724	1637029	1091557	1124817	***	338569	238896	***
34 Less: Cost of treasury stock	656580	-	*9120	26525	*91607	54268	205110	44561	83140	***	24279	5915	***
35 Total receipts	172782870	1027568	10958206	9062736	12232191	16118876	42479270	20305493	15849081	***	7719789	6810035	***
36 Business receipts	169405097	937429	10889135	8978592	12132464	15896953	41990109	20145892	15602099	***	7569676	6677970	***
37 Interest	969752	991	1784	12935	14136	32813	77236	23357	26835	***	20156	24915	***
38 Interest on govt. obligations, State and local	31922	286	-	-	*44	*184	4811	3311	8836	***	4568	2611	***
39 Rents	528323	*290	*10560	*2243	15382	35624	104796	56129	65142	***	56245	19448	***
40 Royalties	5585	-	-	-	*1512	*580	*27	-	*1776	***	572	-	***
41 Net S-T cap gain less net LT loss	11711	*604	-	*101	*196	*537	741	*266	*24	***	1588	313	***
42 Net L-T cap gain less net ST loss	166270	*713	*683	*15338	*2229	25382	19462	6561	8410	***	8798	5408	***
43 Net gain, noncapital assets	130330	*1348	*2831	9806	4081	36955	24189	2527	12279	***	2958	4169	***
44 Dividends, domestic corporations	18501	*14	-	*1502	*280	1671	6354	1652	2329	***	1312	578	***
45 Dividends, foreign corporations	*65947	-	-	-	-	-	*86	-	*2	***	-	1163	***
46 Other receipts	1449433	85893	53211	42219	61867	88178	251457	65798	121350	***	53916	73461	***
47 Total deductions	166864088	940728	10189729	8588608	11734007	15510665	41306202	19793862	15421122	***	7541449	6661596	***
48 Cost of sales and operations	140071434	705301	7096106	6650759	9429797	13205139	35935285	17847513	13913177	***	6900918	6099739	***
49 Compensation of officers	4009980	*9613	544840	375492	446337	505494	1219403	345731	237944	***	85632	52704	***
50 Repairs	407467	6044	40382	28303	28958	57021	83962	46445	25620	***	11009	17091	***
51 Bad debts	183054	*33759	*6293	3924	4596	24118	38430	15575	5052	***	2456	8469	***
52 Rent paid on business property	892351	3689	93989	81139	107391	99372	163978	72445	45652	***	24495	20723	***
53 Taxes paid	2219400	14618	262403	153557	237381	244215	532934	230636	156440	***	45371	43329	***
54 Interest paid	1567052	10761	41397	45043	71519	104229	259427	95304	78712	***	36759	47843	***
55 Contributions or gifts	45958	*365	2682	1876	2206	2467	8484	5668	3116	***	1955	2086	***
56 Amortization	50816	261	819	988	594	3585	3594	4925	1820	***	2547	2358	***
57 Depreciation	1287252	11075	133311	93680	123215	146220	283868	115150	101990	***	53561	32059	***
58 Depletion	5943	-	-	-	-	-	*159	-	*1191	***	1089	-	***
59 Advertising	466121	2583	33633	70188	25126	41579	69594	33790	40877	***	14861	13389	***
60 Pension, prof sh, stock, annuity	514425	363	*28097	*7900	30152	41151	144008	81317	40170	***	20357	20835	***
61 Employee benefit programs	949449	*9733	52824	49939	87656	68675	171248	69184	83990	***	27352	15218	***
62 Net loss, noncapital assets	18908	*4078	*31	*188	*2077	1134	2981	1852	1263	***	536	58	***
63 Other deductions	14174478	128485	1852921	1025633	1137002	966267	2388847	828328	684109	***	312550	285696	***
64 Total receipts less total deducts	5918782	86840	768476	474128	498184	608210	1173068	511631	427959	***	178340	148439	***
65 Const taxable inc frm rel frn corps	*29730	-	-	-	-	-	*14	-	-	***	240	605	***
66 Net income, total	5916591	86554	768476	474128	498140	608027	1168270	508320	419123	***	174012	146433	***
67 Net income, Form 1120-A	57630	*8665	34809	*13906	*251	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	2947901	*58467	590911	243367	269640	329983	600135	317765	298608	***	63188	51992	***
70 Statutory special deductions, total	803768	14733	105339	90033	60859	123980	146768	24014	8265	***	6012	16284	***
71 Net operating loss deduction	778961	14723	105339	88987	60662	122810	142320	22857	6637	***	5087	15880	***
72 Dividends received deduction	24807	*10	-	*1046	*196	1170	4448	1157	1628	***	925	404	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	2174238	*13354	72226	140728	167641	154063	426039	170053	113167	***	105026	78157	***
75 Income tax before credits, total	658480	*4265	10973	25296	35253	33464	123167	56808	39303	***	36446	27942	***
76 Regular tax	635702	*4245	10965	25283	35099	32312	116696	55393	37842	***	35653	26697	***
77 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	***	-	-	***
78 Recapture of investment credit	*132	-	-	-	*121	-	-	-	-	***	11	-	***
79 Alternative minimum tax	18265	3	-	-	*17	*1152	6178	*1017	993	***	388	416	***
80 Environmental tax	1395	8	-	-	*3	-	*1	*11	*7	***	82	89	***
81 Foreign tax credit	40173	-	-	-	-	-	*22	-	*8	***	350	1215	***
82 U.S. Possessions tax credit	59	-	-	-	59	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	*366	-	-	-	-	-	-	-	*366	***	-	-	***
85 General business credit	7733	-	-	*493	*5	*1608	*806	*16	*138	***	26	130	***
86 Prior year minimum tax credit	27907	-	-	*487	*495	*1210	6428	1699	*706	***	151	176	***
87 Income tax after credits, total	582242	*4265	10973	24316	34694	30645	115910	55094	38085	***	35920	26422	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	89509	3802	43279	13731	9909	8616	8400	1138	445	103	51	23	11
2 Total assets	62703226	-	1235719	2227996	3647133	5876097	17270801	8022959	6810696	3340515	3470398	3432132	7368781
3 Cash	8139400	-	296195	470323	628862	844791	2077305	1062061	949436	427646	481710	516167	384903
4 Notes and accounts receivable	16886079	-	187936	349501	735391	1221373	4452766	2632330	2289547	1131735	1314486	1034318	1536695
5 Less: Allowance for bad debts	45180	-	*428	-	*742	*2069	11852	2741	8056	4843	2945	1928	9576
6 Inventories	11647495	-	73170	518616	750331	1446937	4485447	1431720	1122561	596179	383833	617007	221694
7 Investments in govt. obligations, Total	190715	-	-	-	*6	*31387	*34807	*35469	*34108	*4568	18860	29580	1931
8 Tax-exempt securities	58034	-	*8	-	-	*465	*15774	*11668	*14660	*1668	5734	7021	1035
9 Other current assets	8010325	-	46872	195905	386603	943065	2373693	1265242	851839	408470	249805	366181	922652
10 Loans to stockholders	925551	-	157230	105129	176348	100524	253325	41107	46948	6202	2998	2891	32850
11 Mortgage and real estate loans	1627959	-	*5285	*37444	*27202	109927	181363	50361	45144	*22078	3566	62541	1083048
12 Other investments	4697030	-	*25383	126483	204142	178499	828657	456598	568753	269475	358184	370013	1310844
13 Depreciable assets	15869643	-	1275086	990463	1136718	1718299	3760400	1625120	1406038	616630	861715	533357	1945816
14 Less: Accumulated depreciation	8699013	-	836819	674622	679217	1081593	2080108	865454	760523	295858	444923	247255	732642
15 Depletable assets	*93528	-	-	-	-	-	-	*993	*13644	*52758	7316	-	18816
16 Less: Accumulated depletion	*46528	-	-	-	-	-	-	*475	*3424	*34085	1587	-	6958
17 Land	2193466	-	26256	38403	185934	235086	637442	140441	177473	106747	159379	48392	437913
18 Intangible assets (Amortizable)	262045	-	13323	13653	2993	7558	34727	6740	13935	4046	8331	29115	127624
19 Less: Accumulated amortization	106762	-	3725	12070	1856	4373	23931	2085	5989	1491	4692	1468	45082
20 Other assets	999442	-	-30053	68765	94416	126222	250986	133865	54603	28590	68628	66201	137219
21 Total liabilities	62703226	-	1235719	2227996	3647133	5876097	17270801	8022959	6810696	3340515	3470398	3432132	7368781
22 Accounts payable	14448972	-	116383	276183	560109	860330	3848412	2347291	2061022	1010416	1074627	1040473	1253725
23 Mort, notes, and bonds under 1 yr	8765309	-	95275	306467	579376	1172094	3217612	1070517	651516	505617	327112	268829	570893
24 Other current liabilities	8764249	-	140408	190806	457710	770756	2463391	1452989	914601	360508	448156	625670	939254
25 Loans from stockholders	2893653	-	395253	266410	349467	459323	1069365	126529	118933	58342	24179	13175	12678
26 Mort, notes, bonds, 1 yr or more	7980329	-	240124	285217	447377	647039	1731120	722297	621993	334640	404342	517329	2028851
27 Other liabilities	1827765	-	41345	27988	56019	262601	483090	82148	246605	94630	123672	210108	199560
28 Net worth	18022950	-	206930	874925	1197074	1703954	4457812	2221188	2196026	976362	1068310	756548	2363821
29 Capital stock	1526523	-	162348	118663	134994	172605	341332	138097	125236	57339	122783	53244	99882
30 Paid-in or capital surplus	2961904	-	123720	138616	124503	228926	509871	232289	166896	185803	236471	245249	769559
31 Retained earnings, appropriated	*82548	-	*4	-	*4920	*318	*12214	*300	-	-	-	-	64791
32 Retained earnings, unappropriate	8142736	-	-113324	375196	682381	905513	2274926	811186	882647	382949	394767	225074	1321422
33 Retained earnings (S CORP)	5933989	-	43302	268975	341882	445724	1518873	1083877	1104387	405722	338569	238896	143782
34 Less: Cost of treasury stock	624751	-	*9120	26525	*91607	49133	199405	44561	83140	55450	24279	5915	35615
35 Total receipts	161728259	1027568	10839088	9062736	12086783	15908049	41698503	20213032	15591273	7527037	7719789	6810035	13244366
36 Business receipts	159258065	937429	10770017	8978592	11987056	15696646	41215962	20053473	15349751	7385454	7569676	6677970	12636040
37 Interest	376038	991	1784	12935	14136	31883	76979	23357	25401	22437	20156	24915	121063
38 Interest on govt. obligations, State and local	29696	286	-	-	*44	*184	4156	3311	8836	2365	4568	2611	3335
39 Rents	512878	*290	*10560	*2243	15382	34417	104417	56129	63713	17339	56245	19448	132695
40 Royalties	5345	-	-	-	*1512	*580	*27	-	*1776	*745	572	-	134
41 Net S-T cap gain less net LT loss	6042	*604	-	*101	*196	*497	741	*266	*24	*151	1588	313	1562
42 Net L-T cap gain less net ST loss	155453	*713	*683	*15338	*2229	20523	19462	6561	8410	*19675	8798	5408	47654
43 Net gain, noncapital assets	111847	*1348	*2831	9806	4081	36955	24188	2527	12031	3701	2958	4169	7253
44 Dividends, domestic corporations	16464	*14	-	*1502	*280	1480	6354	1652	2329	*653	1312	578	308
45 Dividends, foreign corporations	*65947	-	-	-	-	-	*86	-	*2	-	-	1163	64695
46 Other receipts	1190484	85893	53211	42219	61867	84884	246130	65757	118999	74518	53916	73461	229628
47 Total deductions	156329105	940728	10089939	8588608	11590186	15307862	40562253	19703538	15175814	7314909	7541449	6661596	12852223
48 Cost of sales and operations	134649687	705301	7020451	6650759	9348515	13076375	35313696	17766275	13700844	6593654	6900918	6099739	11473158
49 Compensation of officers	3897640	*9613	540240	375492	430644	503585	1183323	345731	232604	93932	85632	52704	44143
50 Repairs	374579	6044	39307	28303	27571	56834	82814	46360	24881	13002	11009	17091	21365
51 Bad debts	153291	*33759	*6293	3924	4596	24118	38247	15575	4933	8292	2456	8469	2628
52 Rent paid on business property	829699	3689	92713	81139	104615	94961	158084	72075	45452	18654	24495	20723	113100
53 Taxes paid	2096742	14618	259528	153557	230279	232418	524073	230110	154232	56537	45371	43329	152691
54 Interest paid	995541	10761	41062	45043	71283	101178	253741	94804	75359	58468	36759	47843	159240
55 Contributions or gifts	43509	*365	2682	1876	2206	2318	8462	5668	3116	2136	1955	2086	10638
56 Amortization	30004	261	819	988	594	3585	3594	4925	1742	1716	2547	2358	6875
57 Depreciation	1237541	11075	133144	93680	121892	144995	280587	114821	100580	46496	53561	32059	104651
58 Depletion	4283	-	-	-	-	-	*159	-	*1191	*1662	1089	-	182
59 Advertising	382369	2583	33154	70188	25011	33804	67586	33627	39537	23826	14861	13389	24804
60 Pension, prof sh, stock, annuity	490387	363	*28097	*7900	30152	41151	141207	81317	39839	14232	20357	20835	64938
61 Employee benefit programs	876756	*9733	52824	49939	87618	61220	163395	68972	83489	40456	27352	15218	216539
62 Net loss, noncapital assets	14900	*4078	*31	*188	*2077	1134	2981	1852	1263	*136	536	58	566
63 Other deductions	10252176	128485	1839594	1025633	1103132	930186	2340303	821427	666751	341712	312550	285696	456707
64 Total receipts less total deducts	5399154	86840	749149	474128	496597	600186	1136249	509494	415459	212128	178340	148439	392144
65 Const taxable inc frm rel frn corps	*28465	-	-	-	-	-	*14	-	-	-	240	605	27607
66 Net income, total	5397923	86554	749149	474128	496553	600003	1132107	506183	406624	209763	174012	146433	416415
67 Net income, Form 1120-A	57630	*8665	34809	*13906	*251	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2879746	*58467	571583	243367	269030	329983	568006	315628	288923	106841	63188	51992	12737
70 Statutory special deductions, total	669240	14733	105339	90033	60197	120061	145999	24014	8265	36322	6012	16284	41980
71 Net operating loss deduction	646017	14723	105339	88987	60001	119025	141551	22857	6637	*35890	5087	15880	30040
72 Dividends received deduction	23223	*10	-	*1046	*196	1036	4448	1157	1628	*432	925	404	11940
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1858254	*13354	72226	140728	167325	149958	422774	170053	110353	66600	105026	78157	361698
75 Income tax before credits, total	545983	*4265	10973	25296	35206	32758	122414	56808	38346	24387	36446	27942	131141
76 Regular tax	526461	*4245	10965	25283	35051	31675	115943	55393	36885	22558	35653	26697	126112
77 Personal holding company tax	*33	-	*8	-	*14	-	*11	-	-	-	-	-	-
78 Recapture of investment credit	*132	-	-	-	*121	-	-	-	-	-	11	-	-
79 Alternative minimum tax	15538	3	-	-	*17	*1083	6178	*1017	993	*1416	388	416	4027
80 Environmental tax	866	8	-	-	*3	-	*1	*11	*7	161	82	89	505
81 Foreign tax credit	39333	-	-	-	-	-	*22	-	*8	*55	350	1215	37683
82 U.S. Possessions tax credit	59	-	-	-	59	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*366	-	-	-	-	-	-	-	*366	-	-	-	-
85 General business credit	4756	-	-	*493	*5	*1495	*806	*16	*138	*536	26	130	1111
86 Prior year minimum tax credit	12662	-	-	*487	*495	*1210	6428	1699	*706	*1106	151	176	203
87 Income tax after credits, total	488807	*4265	10973	24316	34646	30053	115158	55094	37128	22690	35920	26422	92143

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1691	-	*1116	-	*155	*193	196	*9	*11	***	**	-	***
2 Total assets	13779254	-	*19622	-	*49262	*130590	366286	*46964	*192630	***	**	-	***
3 Cash	542166	-	*4773	-	*18713	*4867	*62060	*1332	*11739	***	**	-	***
4 Notes and accounts receivable	931902	-	-	-	-	*24350	*55315	*7208	*2884	***	**	-	***
5 Less: Allowance for bad debts	*16682	-	-	-	-	*1098	-	-	-	***	-	-	***
6 Inventories	2728922	-	-	-	-	*32245	*117128	*37310	*83560	***	**	-	***
7 Investments in govt. obligations, Total	274649	-	-	-	-	-	-	-	-	***	-	-	***
8 Tax-exempt securities	*16863	-	-	-	-	-	*16863	-	-	***	-	-	***
9 Other current assets	1738574	-	*4183	-	*20431	*9109	41066	*54	*1425	***	**	-	***
10 Loans to stockholders	30899	-	*10205	-	-	*1386	*14419	-	*3284	***	**	-	***
11 Mortgage and real estate loans	3829551	-	-	-	*1242	-	*1200	-	*11021	***	-	-	***
12 Other investments	2428647	-	-	-	*1719	*31858	*30430	-	*1364	***	**	-	***
13 Depreciable assets	784449	-	*628	-	*35824	*16145	*47602	*1604	*89316	***	**	-	***
14 Less: Accumulated depreciation	304995	-	*167	-	*29046	*9418	*26855	*699	*16937	***	**	-	***
15 Depletable assets	10136	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	1914	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	171713	-	-	-	-	*2172	*3721	-	*3580	***	-	-	***
18 Intangible assets (Amortizable)	74502	-	-	-	-	-	*19	*157	*435	***	-	-	***
19 Less: Accumulated amortization	*13243	-	-	-	-	-	-	*3	*114	***	-	-	***
20 Other assets	553114	-	*-0	-	*380	*18975	*3318	-	*1073	***	-	-	***
21 Total liabilities	13779254	-	*19622	-	*49262	*130590	366286	*46964	*192630	***	**	-	***
22 Accounts payable	1420176	-	*136	-	-	*5657	*76552	*5916	*8218	***	**	-	***
23 Mort, notes, and bonds under 1 yr	2047955	-	*6275	-	*10650	*13988	*30099	*25400	*58710	***	-	-	***
24 Other current liabilities	3137742	-	*231	-	*8577	*4427	*40161	*3821	*12657	***	**	-	***
25 Loans from stockholders	*48087	-	-	-	*400	*10322	*12528	-	*13118	***	-	-	***
26 Mort, notes, bonds, 1 yr or more	3632193	-	-	-	-	*699	*32390	*1667	*51524	***	**	-	***
27 Other liabilities	498982	-	-	-	*7293	*6040	*2003	-	*1667	***	-	-	***
28 Net worth	2994119	-	*12980	-	*22343	*89458	172553	*10159	*46738	***	**	-	***
29 Capital stock	69775	-	*1116	-	*1409	*2144	*3003	*9	*415	***	**	-	***
30 Paid-in or capital surplus	877895	-	-	-	-	*14812	*17344	*2470	*24096	***	**	-	***
31 Retained earnings, appropriated	*19132	-	-	-	-	*19132	-	-	-	***	-	-	***
32 Retained earnings, unappropriate	1845460	-	-	-	*-4759	*58506	*39754	-	*1796	***	-	-	***
33 Retained earnings (S CORP)	213686	-	*11864	-	*25694	-	*118156	*7680	*20430	***	**	-	***
34 Less: Cost of treasury stock	*31829	-	-	-	-	*5136	*5705	-	-	***	-	-	***
35 Total receipts	11054611	-	*119118	-	*145408	*210827	780767	*92460	*257808	***	**	-	***
36 Business receipts	10147032	-	*119118	-	*145408	*200306	774147	*92419	*252348	***	**	-	***
37 Interest	593714	-	-	-	-	*929	*257	-	*1433	***	-	-	***
38 Interest on govt. obligations, State and local	*2226	-	-	-	-	-	*655	-	-	***	-	-	***
39 Rents	*15445	-	-	-	-	*1207	*379	-	*1429	***	-	-	***
40 Royalties	240	-	-	-	-	-	-	-	-	***	-	-	***
41 Net S-T cap gain less net LT loss	*5668	-	-	-	-	*40	-	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	*10817	-	-	-	-	*4860	-	-	-	***	-	-	***
43 Net gain, noncapital assets	*18483	-	-	-	-	-	*1	-	*247	***	-	-	***
44 Dividends, domestic corporations	*2038	-	-	-	-	*191	-	-	-	***	-	-	***
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	-	-	***
46 Other receipts	258949	-	-	-	-	*3294	*5327	*41	*2350	***	**	-	***
47 Total deductions	10534983	-	*99790	-	*143821	*202803	743949	*90324	*245308	***	**	-	***
48 Cost of sales and operations	5421747	-	*75655	-	*81281	*128764	621589	*81237	*212332	***	**	-	***
49 Compensation of officers	112340	-	*4600	-	*15693	*1909	*36080	-	*5340	***	**	-	***
50 Repairs	32888	-	*1076	-	*1387	*187	*1148	*85	*740	***	**	-	***
51 Bad debts	*29764	-	-	-	-	-	*182	-	*119	***	-	-	***
52 Rent paid on business property	62652	-	*1276	-	*2776	*4411	*5894	*370	*200	***	**	-	***
53 Taxes paid	122657	-	*2875	-	*7102	*11797	8860	*526	*2207	***	**	-	***
54 Interest paid	571511	-	*334	-	*236	*3051	*5686	*500	*3352	***	**	-	***
55 Contributions or gifts	2450	-	-	-	-	*148	*22	-	-	***	-	-	***
56 Amortization	20812	-	-	-	-	-	-	*1	*78	***	-	-	***
57 Depreciation	49711	-	*167	-	*1322	*1224	*3281	*329	*1410	***	**	-	***
58 Depletion	1660	-	-	-	-	-	-	-	-	***	-	-	***
59 Advertising	83751	-	*479	-	*115	*7775	*2008	*163	*1340	***	**	-	***
60 Pension, prof sh, stock, annuity	24038	-	-	-	-	-	*2800	-	*331	***	**	-	***
61 Employee benefit programs	72693	-	-	-	*38	*7455	*7853	*213	*501	***	-	-	***
62 Net loss, noncapital assets	4008	-	-	-	-	-	-	-	-	***	-	-	***
63 Other deductions	3922302	-	*13327	-	*33870	*36081	48544	*6901	*17358	***	**	-	***
64 Total receipts less total deducts	519628	-	*19328	-	*1587	*8024	36818	*2137	*12499	***	**	-	***
65 Const taxable inc frm rel frn corps	1265	-	-	-	-	-	-	-	-	***	-	-	***
66 Net income, total	518668	-	*19328	-	*1587	*8024	36163	*2137	*12499	***	**	-	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	68155	-	*19328	-	*610	-	*32129	*2137	*9685	***	**	-	***
70 Statutory special deductions, total	134528	-	-	-	*661	*3919	*769	-	-	***	-	-	***
71 Net operating loss deduction	*132944	-	-	-	*661	*3785	*769	-	-	***	-	-	***
72 Dividends received deduction	*1584	-	-	-	-	*134	-	-	-	***	-	-	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	315985	-	-	-	*316	*4105	*3265	-	*2814	***	-	-	***
75 Income tax before credits, total	112497	-	-	-	*47	*706	*753	-	*957	***	-	-	***
76 Regular tax	109241	-	-	-	*47	*637	*753	-	*957	***	-	-	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	*2727	-	-	-	-	*69	-	-	-	***	-	-	***
80 Environmental tax	529	-	-	-	-	-	-	-	-	***	-	-	***
81 Foreign tax credit	839	-	-	-	-	-	-	-	-	***	-	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	*2977	-	-	-	-	*113	-	-	-	***	-	-	***
86 Prior year minimum tax credit	15245	-	-	-	-	-	-	-	-	***	-	-	***
87 Income tax after credits, total	93436	-	-	-	*47	*592	*753	-	*957	***	-	-	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 07
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12394	*188	*1786	3248	1979	1820	2371	583	285	***	36	17	***
2 Total assets	40480849	-	*82039	589337	721327	1302964	5202029	4047282	4187966	***	2300721	2399101	***
3 Cash	4516155	-	*25677	80507	156558	241486	941035	754474	550440	***	240246	242122	***
4 Notes and accounts receivable	9039147	-	*2672	91280	136009	331848	1680550	1210423	1271760	***	601108	640405	***
5 Less: Allowance for bad debts	89984	-	-	-	*742	*1517	8042	4600	9387	***	5227	4709	***
6 Inventories	1081620	-	-	*4108	57618	40860	187533	101875	105191	***	120433	59346	***
7 Investments in govt. obligations, Total	876609	-	-	-	-	-	*37057	*58432	*17596	***	8008	7445	***
8 Tax-exempt securities	500877	-	-	-	-	*6265	*25210	*5537	*28986	***	7079	43520	***
9 Other current assets	2591024	-	*2360	13415	13232	106682	359852	316991	387325	***	266686	288140	***
10 Loans to stockholders	493511	-	*2751	*58575	*17992	37531	88347	21542	17529	***	15455	-	***
11 Mortgage and real estate loans	78763	-	-	-	*29	*5402	*43882	*16175	*1689	***	2018	8431	***
12 Other investments	9191417	-	*3	*15550	*20385	41448	172342	200300	412556	***	230619	304424	***
13 Depreciable assets	24917030	-	*176600	927613	1033392	1568026	5182956	3417792	3484741	***	1746519	1235826	***
14 Less: Accumulated depreciation	15677172	-	*129311	640845	728804	1113119	3781124	2247658	2382719	***	1105899	795581	***
15 Depletable assets	318110	-	-	-	-	-	*25996	*25245	*15919	***	48529	84279	***
16 Less: Accumulated depletion	100029	-	-	-	-	-	*5881	*7187	*4008	***	16443	15218	***
17 Land	998934	-	-	*23765	*9169	38433	169087	146758	189085	***	95412	101395	***
18 Intangible assets (Amortizable)	229421	-	-	*426	*4253	*2644	*1566	*7667	27804	***	3740	110797	***
19 Less: Accumulated amortization	50175	-	-	*176	*2461	*1098	*1148	*4743	16084	***	944	9144	***
20 Other assets	1565591	-	*1287	*15119	4698	-1928	82810	28257	89544	***	43381	97623	***
21 Total liabilities	40480849	-	*82039	589337	721327	1302964	5202029	4047282	4187966	***	2300721	2399101	***
22 Accounts payable	5525959	-	*1920	102781	86135	132264	874309	681638	769162	***	282494	300561	***
23 Mort, notes, and bonds under 1 yr	2453772	-	*15864	75603	80624	144448	449707	292658	261410	***	189954	101697	***
24 Other current liabilities	3523372	-	*5746	36887	23956	86626	444786	408041	436512	***	236560	327180	***
25 Loans from stockholders	720903	-	*12447	40753	35896	33232	197033	88605	26938	***	5740	66977	***
26 Mort, notes, bonds, 1 yr or more	4492553	-	*20144	133739	154523	194010	630980	482728	544561	***	338337	370354	***
27 Other liabilities	2895816	-	*906	*-607	*1490	16216	92360	110189	157653	***	63619	78581	***
28 Net worth	20868474	-	*25010	200180	338702	696168	2512853	1983423	1991731	***	1184016	1153750	***
29 Capital stock	1488488	-	*9525	41323	34153	100053	173334	92685	184903	***	95477	172954	***
30 Paid-in or capital surplus	7671189	-	-	*5008	*72256	89699	119023	108711	93518	***	56431	495141	***
31 Retained earnings, appropriated	*5721	-	-	-	*388	-	-	-	-	***	3006	-	***
32 Retained earnings, unappropriate	8456147	-	*19694	110137	200266	399919	1390635	1088649	1005833	***	570911	477820	***
33 Retained earnings (S CORP)	3846708	-	*-2465	*48811	*75865	183685	978568	784039	802368	***	475839	35465	***
34 Less: Cost of treasury stock	599779	-	*1743	*5098	*44226	77188	148706	90662	94892	***	17647	27630	***
35 Total receipts	63769458	*311429	*561882	1905412	2043723	3281547	11907311	9029388	8663519	***	3813051	3775053	***
36 Business receipts	61500799	*296441	*550604	1898462	2026637	3208856	11715260	8880229	8504382	***	3730282	3631851	***
37 Interest	414016	*650	*385	*2045	2823	5899	26874	21790	16968	***	7259	29924	***
38 Interest on govt. obligations, State and local	41125	*349	-	-	-	*1309	*1199	3569	2967	***	3635	6703	***
39 Rents	177154	*8	-	-	*1965	*5320	18170	3346	22453	***	14528	26051	***
40 Royalties	38249	-	-	-	-	-	*88	*800	*85	***	478	16446	***
41 Net S-T cap gain less net LT loss	14987	-	-	*545	-	*849	*31	*2610	*172	***	433	1061	***
42 Net L-T cap gain less net ST loss	77737	*10716	-	-	*1554	4261	5602	19913	3282	***	1297	7542	***
43 Net gain, noncapital assets	239907	*1647	*10455	*1690	8672	40799	50335	36939	48292	***	11084	12096	***
44 Dividends, domestic corporations	42863	*817	-	-	-	*1731	*434	3303	4085	***	3470	7230	***
45 Dividends, foreign corporations	*42031	-	-	-	-	-	-	-	*51	***	37	4	***
46 Other receipts	1180590	*802	*438	*2670	2073	12522	89317	56887	60783	***	40548	36145	***
47 Total deductions	61254080	*286390	*530246	1833820	1908385	3097543	11443814	8628133	8393729	***	3621475	3661731	***
48 Cost of sales and operations	47823258	*227131	*315513	715975	1184029	1954916	8835244	7229832	7082100	***	3079395	3176744	***
49 Compensation of officers	1316705	*5237	*27167	112815	70921	126709	362192	195989	134513	***	52925	29303	***
50 Repairs	537680	*65	*9827	99492	37089	73587	104559	53623	55837	***	17738	13070	***
51 Bad debts	59464	-0	*1935	-	*1529	*10704	12447	4984	8250	***	2724	3163	***
52 Rent paid on business property	478684	*2994	*13346	34513	43880	40484	86296	28092	31985	***	19194	13084	***
53 Taxes paid	1202027	*22175	*23659	79042	69011	105280	272176	195377	150972	***	41815	50933	***
54 Interest paid	646057	*2616	*3555	17747	18794	30086	106791	54435	61877	***	34904	50738	***
55 Contributions or gifts	25388	*188	-	*241	*738	877	3933	3269	2475	***	991	1803	***
56 Amortization	46242	-	*126	*85	*234	*58	1062	1117	4090	***	1464	4722	***
57 Depreciation	1991624	*8066	*21825	117825	90783	137740	412994	297093	287739	***	150072	95386	***
58 Depletion	43762	-	-	-	-	-	*4860	*6064	9019	***	4725	6450	***
59 Advertising	70337	*371	*2084	7279	6018	2866	8018	7446	5863	***	3290	3248	***
60 Pension, prof sh, stock, annuity	295165	*1204	-	*2810	*1308	*6609	40324	36045	37015	***	19363	8019	***
61 Employee benefit programs	578754	*871	*13852	19085	21259	43786	109271	36953	88878	***	20140	15762	***
62 Net loss, noncapital assets	12621	-	*59	*94	-	*1302	1506	1053	1162	***	1672	27	***
63 Other deductions	6126311	*15472	*97300	626819	362793	562537	1082141	476761	431953	***	171065	189279	***
64 Total receipts less total deducts	2515378	*25039	*31636	71591	135338	184004	463497	401255	269790	***	191576	113323	***
65 Const taxable inc frm rel frn corps	*37345	-	-	-	-	-	-	-	-	***	252	12642	***
66 Net income, total	2511597	*24691	*31636	71591	135338	182695	462298	397686	266823	***	188192	119262	***
67 Net income, Form 1120-A	*5839	-	*2263	*3111	*465	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	848680	5784	*7848	*33500	*55982	78841	184631	170424	119239	***	97998	724	***
70 Statutory special deductions, total	301857	*9013	*17595	*10984	*19323	36308	85065	13697	21291	***	8940	24287	***
71 Net operating loss deduction	271018	*8441	*17595	*10984	*19323	35096	84743	*11385	*18170	***	6517	19014	***
72 Dividends received deduction	30839	*572	-	-	-	*1212	*322	2312	3121	***	2423	5273	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	1365366	*9893	*6194	27108	60033	67547	193247	213565	126690	***	82444	95513	***
75 Income tax before credits, total	459948	*3281	*929	4275	12219	15245	65138	73614	43460	***	29641	33877	***
76 Regular tax	436837	*3281	*929	4275	12193	15094	57910	71736	42758	***	28056	32786	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	19449	-	-	-	*25	*145	7228	1808	*369	***	1118	924	***
80 Environmental tax	947	-	-	-	-	-	-	*27	*26	***	89	120	***
81 Foreign tax credit	30389	-	-	-	-	-	-	-	*266	***	13	53	***
82 U.S. Possessions tax credit	1082	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	*392	-	-	-	-	-	-	-	*226	***	166	-	***
85 General business credit	9492	-	-	*2	*945	*782	1478	*130	*878	***	220	68	***
86 Prior year minimum tax credit	15019	*445	-	-	*249	-	4102	*2104	*1213	***	1444	3689	***
87 Income tax after credits, total	403574	*2836	*929	4273	11024	14464	59558	71380	40877	***	27798	30066	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 08
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	147310	3136	83965	25442	15164	9841	8562	798	311	70	16	4	**
2 Total assets	50676317	-	2711806	4103843	5327221	6765345	17046190	5470297	4398499	2896374	1088324	868417	**
3 Cash	7131953	-	694337	938840	881844	1107536	2115613	698719	428993	168797	48042	49230	**
4 Notes and accounts receivable	20166891	-	487782	977641	1849360	2673088	7730500	2566857	2017997	1153015	403540	307110	**
5 Less: Allowance for bad debts	153407	-	*475	*4916	7543	13070	52061	19367	18631	15876	6476	14992	**
6 Inventories	4462745	-	188765	310007	512987	610961	1392750	487879	401191	227538	155219	175450	**
7 Investments in govt. obligations, Total	104259	-	*3406	-	*12593	*20014	*23669	*11783	*32649	145	**	-	-
8 Tax-exempt securities	234890	-	-	-	*2455	*37350	*63620	*6991	*38235	*60799	25441	-	-
9 Other current assets	4094772	-	84517	148717	252919	433809	1431026	846594	430676	254238	92016	120261	**
10 Loans to stockholders	1188682	-	258357	294946	213779	136532	202443	38783	30381	9309	1609	2542	**
11 Mortgage and real estate loans	252762	-	*2242	*4260	*52360	*20475	157286	*5770	*10369	-	-	-	-
12 Other investments	1933734	-	*13558	47746	163690	223786	695437	195333	198205	264051	79677	52250	**
13 Depreciable assets	29077085	-	3518475	4152498	3709600	3838563	8573293	1625178	1617196	1210314	535259	296710	**
14 Less: Accumulated depreciation	19749969	-	2576427	2995422	2580477	2549513	5746602	1098280	1020031	696228	325364	161624	**
15 Depletable assets	*7715	-	*136	-	*62	-	*2416	*3519	*1133	-	449	-	-
16 Less: Accumulated depletion	*5985	-	*59	-	-	-	*1770	*3157	*657	-	342	-	-
17 Land	886942	-	18808	135126	147161	139274	257226	30709	81710	40075	31443	5412	**
18 Intangible assets (Amortizable)	528064	-	26220	61307	32413	54907	71668	12217	32852	152889	39734	43857	**
19 Less: Accumulated amortization	218403	-	13470	48123	14470	21472	44090	9005	10981	31412	9223	16157	**
20 Other assets	733585	-	5635	81216	98487	53105	173767	69774	127213	98720	17300	8368	**
21 Total liabilities	50676317	-	2711806	4103843	5327221	6765345	17046190	5470297	4398499	2896374	1088324	868417	**
22 Accounts payable	9950957	-	376616	526139	1023733	1436006	3534688	1255754	934234	576529	149617	137640	**
23 Mort, notes, and bonds under 1 yr	4099522	-	259770	320550	427235	485000	1563493	330026	356336	225432	101465	30217	**
24 Other current liabilities	6473330	-	284212	328966	432841	672004	2214398	1036671	835731	302483	170957	195067	**
25 Loans from stockholders	2261514	-	640938	291609	215516	324540	608396	93344	53741	*33430	-	-	**
26 Mort, notes, bonds, 1 yr or more	5111597	-	509527	684218	590028	763035	1280688	240648	318096	383391	140281	201684	**
27 Other liabilities	1191466	-	35266	88306	20408	81048	346969	259706	119692	171292	36256	32522	**
28 Net worth	21587930	-	605477	1864054	2617460	3003712	7497558	2254147	1780669	1203818	489748	271287	**
29 Capital stock	2032425	-	293954	338108	325656	226446	444526	96342	129044	136513	25411	16426	**
30 Paid-in or capital surplus	2771215	-	194918	472483	138525	285346	605030	450177	114836	296545	127387	85969	**
31 Retained earnings, appropriated	122498	-	*8040	*5582	*20	*24790	*81108	-	*2958	-	-	-	-
32 Retained earnings, unappropriate	10621913	-	218562	604348	1642240	1906285	3963222	519344	900143	450780	273723	143265	**
33 Retained earnings (S CORP)	7334055	-	-33221	503131	710299	783029	2886008	1267543	734354	364962	88321	29629	-
34 Less: Cost of treasury stock	1294176	-	76777	59597	199279	222184	482337	79259	100667	44983	25094	4001	**
35 Total receipts	157997118	689170	22637760	17805551	18830050	21053523	45016539	12969093	9767249	5825782	2057364	1345036	**
36 Business receipts	156665392	671437	22581707	17726329	18699523	20903366	44540360	12851371	9641458	5712389	2012939	1324514	**
37 Interest	174390	*691	4179	11713	18810	27589	54325	16239	13530	18358	6787	2169	**
38 Interest on govt. obligations, State and local	21424	-	-	*229	*761	*2974	5980	*1647	1673	5264	865	2031	**
39 Rents	153737	*632	*312	*7210	9505	13352	37676	*4170	32390	42487	4893	1110	**
40 Royalties	*7710	-	-	-	-	-	*2518	-	*1052	-	2491	1649	**
41 Net S-T cap gain less net LT loss	5248	*22	-	-	*228	*690	2826	*93	*1341	*46	2	-	-
42 Net L-T cap gain less net ST loss	102706	*4322	*7467	*1076	27501	9296	16619	15236	19744	*369	921	157	**
43 Net gain, noncapital assets	175499	*2556	17854	21382	31759	14059	51272	23690	7100	1424	4225	179	**
44 Dividends, domestic corporations	14616	*21	-	*488	*2772	2048	6465	*223	1795	*397	76	331	**
45 Dividends, foreign corporations	*5208	-	-	-	-	-	*1324	-	*2938	-	246	700	**
46 Other receipts	671188	*9490	26242	37123	39193	80148	297176	56425	44229	45047	23920	12196	**
47 Total deductions	151589280	611154	21361702	16917790	18061342	20228070	43524203	12486702	9423514	5676240	1989966	1308596	**
48 Cost of sales and operations	106448696	315422	12310043	9437526	12359901	14114533	32842152	10143189	7736622	4683608	1555460	950240	**
49 Compensation of officers	7590136	42277	1642117	1390342	1010252	1069615	1788099	359358	181797	69693	26176	10410	**
50 Repairs	863160	6485	150500	155726	119797	127003	215680	33495	30917	13690	6780	3087	**
51 Bad debts	275514	*58	4647	24407	48075	48757	94063	23364	17389	8478	3971	2306	**
52 Rent paid on business property	1892209	28716	452361	304498	284110	223079	395803	90065	63703	24610	11785	13479	**
53 Taxes paid	4751232	38222	748064	634158	608922	732443	1316229	293561	204090	113146	30759	31639	**
54 Interest paid	940373	*5478	117866	108801	110790	127843	264553	56946	58083	57310	19567	13137	**
55 Contributions or gifts	39390	*310	3994	3613	5114	7210	11610	2526	2380	1711	677	246	**
56 Amortization	51961	*1887	3561	5631	1809	9688	15797	2537	4684	2242	1904	2220	**
57 Depreciation	2742458	9751	396072	385865	363873	365547	775493	148758	130098	101044	48775	17182	**
58 Depletion	*3496	-	-	-	-	-	*1778	*619	*387	338	373	-	-
59 Advertising	642499	*2480	153520	111485	94482	105582	103107	27008	13282	11414	7324	12814	**
60 Pension, prof sh, stock, annuity	1000452	*394	58425	82210	55501	129075	382022	143422	80358	51782	12887	4375	**
61 Employee benefit programs	1830298	*6872	181195	177778	197921	257215	612119	154546	121385	80430	20254	20583	**
62 Net loss, noncapital assets	34829	*2021	*394	*1440	4451	7119	11193	514	887	6005	427	377	**
63 Other deductions	22482578	150779	5138945	4094311	2796345	2903361	4694506	1006796	777451	450738	242847	226499	**
64 Total receipts less total deducts	6407839	78016	1276058	887761	768708	825453	1492336	482391	343735	149542	67399	36440	**
65 Const taxable inc frm rel frn corps	72	-	-	-	-	-	-	-	-	-	72	-	-
66 Net income, total	6386486	78016	1276058	887532	767948	822479	1486356	480744	342061	144278	66606	34409	**
67 Net income, Form 1120-A	58883	*1876	47086	*9805	*116	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	3631684	*48180	951906	580099	351198	393258	735031	271996	193146	86161	13935	6775	-
70 Statutory special deductions, total	724805	*10187	188361	99918	111742	120169	136810	25465	13691	9175	8326	961	**
71 Net operating loss deduction	710244	*10173	188361	99546	110561	118735	130960	25309	9505	*8866	8034	194	**
72 Dividends received deduction	14561	*15	-	*372	*1181	1434	5849	*156	4186	*309	292	767	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2033929	19649	135644	207515	305050	309114	614681	184906	137319	49034	44345	26673	**
75 Income tax before credits, total	517861	4304	21193	35091	58310	65724	181474	61959	47619	17463	15497	9227	**
76 Regular tax	502812	4302	21192	35091	54366	65081	174221	61257	46357	16672	15077	9196	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	2	-	-	**
79 Alternative minimum tax	13558	-	-	-	*3944	*643	7141	*587	*547	*554	143	-	**
80 Environmental tax	135	*2	-	-	-	-	-	-	*30	*30	42	31	**
81 Foreign tax credit	*1124	*2	-	-	-	-	*189	-	-	*359	554	20	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*14	-	-	-	-	-	-	*14	-	-	-	-	-
85 General business credit	5037	-	*286	*141	*658	*920	1391	*428	*756	*122	21	315	**
86 Prior year minimum tax credit	22985	-	-	*98	*1717	*1576	12789	*4523	1719	*139	425	-	-
87 Income tax after credits, total	488700	4302	20907	34852	55934	63229	167105	56993	45144	16844	14497	8893	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

MINOR INDUSTRY 1711
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	27632	*312	13349	6130	3794	2111	1662	194	***	***	**	-	**
2 Total assets	10964701	-	509332	1033881	1318506	1446309	3441602	1267051	***	***	**	-	**
3 Cash	1575530	-	125756	221872	211010	219482	400949	246892	***	***	**	-	**
4 Notes and accounts receivable	4864252	-	97575	335362	516220	572360	1873771	509044	***	***	**	-	**
5 Less: Allowance for bad debts	26217	-	-	-	*1214	*1871	10603	3068	***	***	**	-	**
6 Inventories	1016847	-	60268	116114	159385	172012	284294	104648	***	***	**	-	**
7 Investments in govt. obligations, Total	*30123	-	-	-	*12593	*14672	*412	-	***	***	-	-	-
8 Tax-exempt securities	*10818	-	-	-	-	-	*7703	*3116	***	***	-	-	-
9 Other current assets	817544	-	*5557	46796	48703	52218	254198	193945	***	***	**	-	**
10 Loans to stockholders	230981	-	27739	27754	75187	38641	27911	*25310	***	***	**	-	**
11 Mortgage and real estate loans	*26899	-	-	-	-	*9241	*10399	*2733	***	***	-	-	-
12 Other investments	346138	-	*3931	*9254	26179	59183	122587	45836	***	***	**	-	**
13 Depreciable assets	5013863	-	670872	808886	700199	706978	1297312	276285	***	***	**	-	**
14 Less: Accumulated depreciation	3414858	-	493038	584256	502184	450021	892998	187200	***	***	**	-	**
15 Depletable assets	*62	-	-	-	*62	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	***	-	-	-
17 Land	152584	-	*1127	*41846	26219	*21931	32893	*2028	***	***	**	-	**
18 Intangible assets (Amortizable)	157599	-	*8040	*24837	*6256	28615	8887	*1682	***	***	**	-	**
19 Less: Accumulated amortization	60996	-	*5187	*23188	*1501	6381	4495	*70	***	***	**	-	**
20 Other assets	223533	-	6692	8604	41391	9251	28383	45872	***	***	**	-	**
21 Total liabilities	10964701	-	509332	1033881	1318506	1446309	3441602	1267051	***	***	**	-	**
22 Accounts payable	2522730	-	96130	192876	271682	323581	873266	278298	***	***	**	-	**
23 Mort, notes, and bonds under 1 yr	660832	-	*23901	60016	93495	99783	207004	48623	***	***	**	-	**
24 Other current liabilities	1511412	-	41836	89313	140719	143046	528441	226949	***	***	**	-	**
25 Loans from stockholders	421611	-	117128	77833	51535	59958	100874	*10987	***	***	-	-	**
26 Mort, notes, bonds, 1 yr or more	1114085	-	92145	184126	120102	174771	229652	38745	***	***	**	-	**
27 Other liabilities	314388	-	*5036	42155	*6853	13647	64536	*140275	***	***	**	-	**
28 Net worth	4419643	-	133157	387563	634120	631523	1437828	523175	***	***	**	-	**
29 Capital stock	455865	-	55392	59851	84532	69993	70535	16033	***	***	**	-	**
30 Paid-in or capital surplus	507480	-	17336	33742	53897	35201	184185	21954	***	***	-	-	**
31 Retained earnings, appropriated	*19071	-	*7630	-	-	*11441	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	2250154	-	63051	300268	367457	429529	777901	131943	***	***	**	-	**
33 Retained earnings (S CORP)	1464646	-	6647	45851	153484	*101586	503735	374343	***	***	-	-	-
34 Less: Cost of treasury stock	277575	-	*16899	*52149	*25249	*16227	98528	*21099	***	***	-	-	-
35 Total receipts	34695451	*101262	3778102	4346484	4631612	4568000	9888632	2615736	***	***	**	-	**
36 Business receipts	34400705	*100786	3769086	4316379	4593898	4519915	9790167	2602233	***	***	**	-	**
37 Interest	41226	*240	701	2808	5932	7097	9187	*3202	***	***	**	-	**
38 Interest on govt. obligations, State and local	1985	-	-	*229	*173	*5	*1274	*112	***	***	-	-	-
39 Rents	46887	-	*312	*207	*3394	*6534	*5914	*1965	***	***	**	-	**
40 Royalties	-	-	-	-	-	-	-	-	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*1121	-	-	-	*181	*659	*122	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	16514	-	-	*97	*12159	*190	*1160	*2595	***	***	**	-	-
43 Net gain, noncapital assets	34426	*231	*2954	*7329	4280	1234	16050	*1941	***	***	**	-	-
44 Dividends, domestic corporations	1905	-	-	*109	*362	*723	*553	-	***	***	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	***	***	-	-	-
46 Other receipts	150682	*5	5049	19325	11232	31641	64206	3689	***	***	**	-	**
47 Total deductions	33614886	*97293	3635894	4203498	4464208	4392160	9616151	2557035	***	***	**	-	**
48 Cost of sales and operations	24282479	*59966	2014679	2522867	3136165	3081004	7399042	2065460	***	***	**	-	**
49 Compensation of officers	1590138	*1105	329614	323719	240217	211385	342736	75699	***	***	**	-	**
50 Repairs	130383	*1994	17176	20982	16186	15988	37252	10041	***	***	**	-	**
51 Bad debts	70307	*24	*913	7195	14020	13289	23252	5784	***	***	**	-	**
52 Rent paid on business property	401628	*2097	81596	85618	60599	49063	83526	20788	***	***	**	-	**
53 Taxes paid	1003076	*6370	135080	166837	132566	176321	270177	59900	***	***	**	-	**
54 Interest paid	174075	*695	11414	28597	22758	27113	46102	8550	***	***	**	-	**
55 Contributions or gifts	10789	*7	384	1799	1928	1802	2939	*507	***	***	**	-	**
56 Amortization	8795	-	*957	*1028	*514	3270	2731	*153	***	***	-	-	-
57 Depreciation	474612	*2094	75893	79808	63974	73874	113270	21073	***	***	**	-	**
58 Depletion	*125	-	-	-	-	-	*125	-	***	***	-	-	-
59 Advertising	233921	*983	55226	47881	34998	33955	40452	9801	***	***	**	-	**
60 Pension, prof sh, stock, annuity	211174	-	*7143	*20035	*21711	30497	65891	37019	***	***	-	-	**
61 Employee benefit programs	376019	*685	37227	45985	40395	69579	136903	20547	***	***	**	-	**
62 Net loss, noncapital assets	7958	-	-	*11	*175	*457	940	*405	***	***	-	-	**
63 Other deductions	4639407	*21273	868592	851137	678003	604565	1050814	221306	***	***	**	-	**
64 Total receipts less total deducts	1080565	*3969	142208	142985	167404	175839	272481	58702	***	***	**	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	1078580	*3969	142208	142756	167231	175834	271207	58590	***	***	**	-	**
67 Net income, Form 1120-A	*5399	-	*5399	-	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	500502	-	96004	64247	59511	*52376	111482	45275	***	***	-	-	-
70 Statutory special deductions, total	155728	*114	23597	*16439	39978	34787	34264	*142	***	***	-	-	**
71 Net operating loss deduction	154393	*114	23597	*16362	39724	34281	33877	*142	***	***	-	-	**
72 Dividends received deduction	1334	-	-	*76	*253	*506	*387	-	***	***	-	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	422903	*3856	22607	62071	67743	88733	125461	*13172	***	***	**	-	-
75 Income tax before credits, total	99887	*578	3391	9322	14177	19073	35474	*3972	***	***	**	-	**
76 Regular tax	95544	*578	3391	9322	11372	18986	34718	*3800	***	***	**	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	***	***	-	-	**
79 Alternative minimum tax	3983	-	-	-	*2805	*87	*716	*169	***	***	-	-	**
80 Environmental tax	*23	-	-	-	-	-	-	-	***	***	-	-	**
81 Foreign tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*790	-	*168	-	-	*173	*449	-	***	***	-	-	-
86 Prior year minimum tax credit	*5056	-	-	-	-	*970	*3976	-	***	***	-	-	-
87 Income tax after credits, total	94041	*578	3222	9322	14177	17930	31050	*3972	***	***	**	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	22061	*17	13305	3155	2254	1691	1352	191	***	***	**	**	-
2 Total assets	8708764	-	343535	521558	775402	1150614	2761883	1267024	***	***	**	**	-
3 Cash	1207831	-	109882	183565	132941	208298	324767	152881	***	***	**	**	-
4 Notes and accounts receivable	3876208	-	76319	141238	251094	499324	1368469	681821	***	***	**	**	-
5 Less: Allowance for bad debts	16209	-	-	-	*585	4316	4773	3281	***	***	**	-	-
6 Inventories	822859	-	27424	67926	90520	110039	213285	55420	***	***	**	**	-
7 Investments in govt. obligations, Total	*36169	-	-	-	-	*5343	*8928	*9764	***	***	**	-	-
8 Tax-exempt securities	*78774	-	-	-	-	-	*25472	*3875	***	***	**	-	-
9 Other current assets	719247	-	11746	14316	38613	54565	243675	197125	***	***	**	**	-
10 Loans to stockholders	145925	-	*19878	*20345	*34092	21375	42527	*6623	***	***	-	-	-
11 Mortgage and real estate loans	*63363	-	-	-	*21124	-	*40599	-	***	***	-	-	-
12 Other investments	323673	-	-	*10551	42444	43102	101953	55829	***	***	**	**	-
13 Depreciable assets	3964541	-	380548	296459	424372	559331	1070352	305118	***	***	**	**	-
14 Less: Accumulated depreciation	2721176	-	277946	227753	288806	376396	724691	209100	***	***	**	**	-
15 Depletable assets	*3655	-	*136	-	-	-	-	*3519	***	***	-	-	-
16 Less: Accumulated depletion	*3216	-	*59	-	-	-	-	*3157	***	***	-	-	-
17 Land	84215	-	*2777	*2267	*17874	*14004	19901	*5947	***	***	**	**	-
18 Intangible assets (Amortizable)	62387	-	*4374	*11485	*815	*266	*11357	*3141	***	***	-	-	-
19 Less: Accumulated amortization	23797	-	*1786	*4092	*577	*79	*11167	*1630	***	***	-	-	-
20 Other assets	84316	-	-9757	5251	*11483	15759	31229	*3129	***	***	**	**	-
21 Total liabilities	8708764	-	343535	521558	775402	1150614	2761883	1267024	***	***	**	**	-
22 Accounts payable	1702217	-	55989	50655	114798	278040	542919	255224	***	***	**	**	-
23 Mort, notes, and bonds under 1 yr	677931	-	18555	*25690	91043	83922	237716	94283	***	***	-	**	-
24 Other current liabilities	1187451	-	36559	20167	52207	118861	402874	247156	***	***	**	**	-
25 Loans from stockholders	296467	-	76390	*22585	*18027	32921	102228	*12281	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	582395	-	64053	*50256	72808	92017	134594	37400	***	***	-	**	-
27 Other liabilities	265784	-	*5019	*1174	*2617	15221	86757	*27849	***	***	**	**	-
28 Net worth	3996520	-	86969	351032	423903	529631	1254797	592832	***	***	**	**	-
29 Capital stock	327293	-	30288	53186	39968	47948	76125	27490	***	***	**	-	-
30 Paid-in or capital surplus	380166	-	14496	*26641	*20601	38763	126982	39685	***	***	-	-	-
31 Retained earnings, appropriated	*1970	-	*82	-	-	-	-	-	***	***	**	**	-
32 Retained earnings, unappropriate	2403487	-	20808	192659	332675	341346	735325	335105	***	***	-	-	-
33 Retained earnings (S CORP)	1092129	-	22764	*82065	*106571	*109036	387673	*227839	***	***	-	-	-
34 Less: Cost of treasury stock	208525	-	*1468	*3520	*75913	*7462	71309	37288	***	***	**	**	-
35 Total receipts	26579683	*63417	3206791	1793190	2491999	3675060	7793663	3378978	***	***	**	**	-
36 Business receipts	26401483	*63419	3200426	1784029	2481940	3659477	7731788	3356743	***	***	**	**	-
37 Interest	29105	*111	1566	2455	2677	4782	8748	3304	***	***	**	**	-
38 Interest on govt. obligations, State and local	4865	-	-	-	*57	*145	*1728	*1026	***	***	**	-	-
39 Rents	33054	-	-	-	*171	*1168	6799	*26	***	***	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*795	*22	-	-	-	-	*709	*18	***	***	**	-	-
42 Net L-T cap gain less net ST loss	9704	*18	*241	*892	*1468	*160	6180	*219	***	***	-	-	-
43 Net gain, noncapital assets	12884	-	*2493	*701	*2117	*1214	2988	495	***	***	-	**	-
44 Dividends, domestic corporations	4178	*21	-	*306	*1084	*177	*1711	*206	***	***	**	**	-
45 Dividends, foreign corporations	*28	-	-	-	-	-	*28	-	***	***	-	-	-
46 Other receipts	83588	*-174	*2066	4806	2483	7937	32984	16940	***	***	**	**	-
47 Total deductions	25608552	*60590	3102587	1683516	2399359	3513759	7547982	3250973	***	***	**	**	-
48 Cost of sales and operations	18556391	*42719	1560209	907364	1767410	2520170	5844010	2619338	***	***	**	**	-
49 Compensation of officers	1286011	*8710	302211	185302	149977	184638	282684	111011	***	***	-	**	-
50 Repairs	96412	*109	14563	7830	16760	18610	19843	6143	***	***	**	**	-
51 Bad debts	36434	*13	*446	*2828	*3310	8880	12037	3055	***	***	**	-	-
52 Rent paid on business property	244992	-	49048	25947	24662	32427	57330	29076	***	***	**	**	-
53 Taxes paid	882971	*6330	139637	72077	86238	156183	250830	73944	***	***	**	**	-
54 Interest paid	141200	-	13936	10282	12732	25301	34638	11238	***	***	**	**	-
55 Contributions or gifts	6938	*76	*557	*374	638	703	2562	504	***	***	-	-	-
56 Amortization	5528	-	*1134	*2271	*212	*193	*259	*555	***	***	**	**	-
57 Depreciation	371735	*629	49980	29712	43164	53100	94308	24032	***	***	-	-	-
58 Depletion	*619	-	-	-	-	-	-	*619	***	***	**	**	-
59 Advertising	57185	*61	10424	7293	6438	6868	12322	8043	***	***	**	**	-
60 Pension, prof sh, stock, annuity	212957	-	*11978	*10557	*2067	34688	65666	25997	***	***	-	**	-
61 Employee benefit programs	401080	*483	19944	28674	29183	63232	133205	59745	***	***	**	-	-
62 Net loss, noncapital assets	6785	-	-	*56	*2350	2252	1853	*28	***	***	**	**	-
63 Other deductions	3301314	*1460	928520	392947	254217	406515	736435	277644	***	***	**	**	-
64 Total receipts less total deducts	971131	*2827	104204	109674	92640	161302	245681	128005	***	***	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	***	**	**	-
66 Net income, total	966267	*2827	104204	109674	92583	161157	243952	126979	***	***	-	-	-
67 Net income, Form 1120-A	*6424	-	*5989	*319	*116	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	509738	-	78362	*74700	*43320	95262	106946	*44579	***	***	**	**	-
70 Statutory special deductions, total	82629	*15	9594	*4836	*7229	16071	35094	*7039	***	***	-	-	-
71 Net operating loss deduction	80469	-	9594	*4591	*7229	*15947	33932	*6895	***	***	**	**	-
72 Dividends received deduction	2160	*15	-	*244	-	*124	*1162	*144	***	***	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	**	**	-
74 Income subject to tax	375264	*2813	16102	30139	42034	49824	101913	75360	***	***	**	**	-
75 Income tax before credits, total	105989	*884	2415	5560	8153	10293	33352	25573	***	***	**	**	-
76 Regular tax	99986	*884	2415	5560	7520	9937	28922	25482	***	***	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	5824	-	-	-	*633	*356	*4402	*44	***	***	**	**	-
80 Environmental tax	*14	-	-	-	-	-	-	-	***	***	-	-	-
81 Foreign tax credit	*-0	-	-	-	-	-	-	-	***	***	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	*14	-	-	-	-	-	-	*14	***	***	-	-	-
85 General business credit	*957	-	-	-	-	*107	*285	*416	***	***	-	-	-
86 Prior year minimum tax credit	3136	-	-	-	*271	*40	*1580	*905	***	***	-	-	-
87 Income tax after credits, total	101882	*884	2415	5560	7882	10145	31487	24238	***	***	**	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

MINOR INDUSTRY 1798
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	97616	2807	57312	16158	9116	6038	5549	414	171	31	16	4	**
2 Total assets	31002851	-	1858939	2548404	3233313	4168422	10842705	2936222	2434216	1023889	1088324	868417	**
3 Cash	4348592	-	458699	533403	537894	679756	1389897	298946	289787	62938	48042	49230	**
4 Notes and accounts receivable	11426431	-	313889	501041	1082046	1601404	4488260	1375992	972707	380442	403540	307110	**
5 Less: Allowance for bad debts	110981	-	*475	*4916	*5744	6883	36686	13018	14652	*7139	6476	14992	**
6 Inventories	2623039	-	101073	125966	263083	328910	895171	327811	176724	73632	155219	175450	**
7 Investments in govt. obligations, Total	37968	-	*3406	-	-	-	*14329	*2019	*18215	-	-	-	-
8 Tax-exempt securities	145298	-	-	-	*2455	*37350	*30446	-	*33790	*15817	25441	-	-
9 Other current assets	2557981	-	67214	87605	165603	327026	933153	455524	243914	65665	92016	120261	**
10 Loans to stockholders	811777	-	210741	246847	104501	76517	132006	6850	27776	*2389	1609	2542	**
11 Mortgage and real estate loans	162500	-	*2242	*4260	*31236	*11234	106288	*3037	*4203	-	-	-	-
12 Other investments	1263923	-	*9626	27941	95068	121501	470897	93668	122923	190372	79677	52250	**
13 Depreciable assets	20098682	-	2467054	3047153	2585029	2572255	6205629	1043775	954894	390924	535259	296710	**
14 Less: Accumulated depreciation	13613935	-	1805444	2183413	1789487	1723096	4128913	701979	568838	225778	325364	161624	**
15 Depletable assets	*3998	-	-	-	-	-	*2416	-	*1133	-	449	-	-
16 Less: Accumulated depletion	*2768	-	-	-	-	-	*1770	-	*657	-	342	-	-
17 Land	650143	-	*14904	91013	103067	103339	204432	22734	60272	13526	31443	5412	**
18 Intangible assets (Amortizable)	308079	-	13807	24986	25342	26027	51424	*7394	29767	*45741	39734	43857	**
19 Less: Accumulated amortization	133610	-	6497	20843	12392	15012	28429	*7304	*9798	*7956	9223	16157	**
20 Other assets	425736	-	8700	67361	45613	28095	114155	20774	92056	23315	17300	8368	**
21 Total liabilities	31002851	-	1858939	2548404	3233313	4168422	10842705	2936222	2434216	1023889	1088324	868417	**
22 Accounts payable	5726011	-	224497	282608	637254	834385	2118503	722232	420245	199029	149617	137640	**
23 Mort, notes, and bonds under 1 yr	2760759	-	217314	234844	242698	301295	1118773	187119	226553	100480	101465	30217	**
24 Other current liabilities	3774467	-	205817	219486	239915	410097	1283083	562566	421634	65846	170957	195067	**
25 Loans from stockholders	1543437	-	447421	191191	145954	231660	405294	70077	*28134	*23705	-	-	-
26 Mort, notes, bonds, 1 yr or more	3415117	-	353328	449837	397117	496248	916443	164504	196364	99312	140281	201684	**
27 Other liabilities	611294	-	25212	44978	10939	52180	195676	91583	75695	46255	36256	32522	**
28 Net worth	13171767	-	385351	1125459	1559437	1842558	4804933	1138141	1065591	489263	489748	271287	**
29 Capital stock	1249267	-	208274	225071	201156	108505	297866	52819	108173	5566	25411	16426	**
30 Paid-in or capital surplus	1883569	-	163086	412099	64026	211382	293862	388537	70376	66844	127387	85969	**
31 Retained earnings, appropriated	*101456	-	*328	*5582	*20	*13348	*81108	-	*1070	-	-	-	-
32 Retained earnings, unappropriate	5968272	-	134704	111420	942108	1135410	2449995	52295	534673	*190676	273723	143265	**
33 Retained earnings (S CORP)	4777280	-	-62632	375216	450244	572407	1994600	665361	415094	*249040	88321	29629	-
34 Less: Cost of treasury stock	808076	-	58410	*3928	98117	198495	312499	*20872	63796	*22863	25094	4001	**
35 Total receipts	96721984	524491	15652867	11665878	11706440	12810463	27334245	6974380	4658110	1992711	2057364	1345036	**
36 Business receipts	95863204	507232	15612195	11625921	11623685	12723974	27018405	6892396	4575851	1946093	2012939	1324514	**
37 Interest	104059	*340	1912	6450	10200	15709	36390	9733	10064	*4304	6787	2169	**
38 Interest on govt. obligations, State and local	14575	-	-	-	*531	*2824	2977	*509	*1410	*3427	865	2031	**
39 Rents	73796	*632	-	*7004	5939	5650	24963	*2180	13173	*8253	4893	1110	**
40 Royalties	*7710	-	-	-	-	-	*2518	-	*1052	-	2491	1649	**
41 Net S-T cap gain less net LT loss	3332	-	-	-	*46	*31	*1995	*75	*1183	-	2	-	-
42 Net L-T cap gain less net ST loss	76488	*4304	*7226	*86	*13874	8946	9279	*12421	*19240	*35	921	157	**
43 Net gain, noncapital assets	128190	*2324	12407	13352	25361	11611	32234	21254	4661	*582	4225	179	**
44 Dividends, domestic corporations	8534	-	-	*73	*1325	*1148	4202	*16	*1054	*307	76	331	**
45 Dividends, foreign corporations	*5179	-	-	-	-	-	*1295	-	*2938	-	246	700	**
46 Other receipts	436917	*9659	19128	12992	25478	40570	199986	35796	27483	29711	23920	12196	**
47 Total deductions	92365841	453272	14623221	11030776	11197776	12322150	26360071	6678695	4478026	1923294	1989966	1308596	**
48 Cost of sales and operations	63609826	212736	8735155	6007295	7456326	8513359	19599100	5458391	3531152	1590612	1555460	950240	**
49 Compensation of officers	4713987	*32462	1010291	881321	620059	673591	1162679	172648	91482	32867	26176	10410	**
50 Repairs	636364	4382	118760	126913	86851	92405	158585	17310	17962	3328	6780	3087	**
51 Bad debts	168773	*21	3287	14384	30744	26588	58774	14525	11068	3105	3971	2306	**
52 Rent paid on business property	1245589	*26620	321717	192932	198849	141589	254948	40200	34608	8861	11785	13479	**
53 Taxes paid	2865184	25522	473346	395244	390118	399940	795222	159717	107258	56420	30759	31639	**
54 Interest paid	625097	*4783	92516	69922	75299	75430	183813	37158	36493	16979	19567	13137	**
55 Contributions or gifts	21664	*227	3054	1439	2549	4704	6109	1515	772	*373	677	246	**
56 Amortization	37638	*1887	1471	2332	1083	6226	12807	1828	4394	*1487	1904	2220	**
57 Depreciation	1896111	*7028	270199	276346	256735	238573	567915	103653	75942	33762	48775	17182	**
58 Depletion	*2752	-	-	-	-	-	*1653	-	*387	338	373	-	-
59 Advertising	351392	*1436	87871	56311	53046	64758	50334	9164	5807	2527	7324	12814	**
60 Pension, prof sh, stock, annuity	576321	*394	39303	51619	31722	63890	250465	80406	38324	2936	12887	4375	**
61 Employee benefit programs	1053200	*5705	124024	103119	128343	124405	342011	74253	89090	21412	20254	20583	**
62 Net loss, noncapital assets	20086	*2021	*394	*1373	*1926	4410	8400	*81	506	*170	427	377	**
63 Other deductions	14541857	128046	3341832	2850227	1864126	1892282	2907257	507845	432780	148116	242847	226499	**
64 Total receipts less total deducts	4356142	71219	1029646	635102	508664	488312	974174	295685	180084	69416	67399	36440	**
65 Const taxable inc frm rel frn corps	72	-	-	-	-	-	-	-	-	-	72	-	-
66 Net income, total	4341640	71219	1029646	635102	508133	485488	971197	295176	178675	65989	66606	34409	**
67 Net income, Form 1120-A	47060	*1876	35698	*9486	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2621444	*48180	777540	441153	248367	245620	516603	182142	97085	*44046	13935	6775	-
70 Statutory special deductions, total	486448	*10059	155171	78643	64535	69311	67453	18283	11939	*1767	8326	961	**
71 Net operating loss deduction	475382	*10059	155171	78592	63607	68508	63152	*18272	8271	*1522	8034	194	-
72 Dividends received deduction	11067	-	-	*51	*928	*804	4301	*12	*3668	*245	292	767	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1235762	*12980	96936	115306	195273	170557	387307	96373	69835	*20177	44345	26673	**
75 Income tax before credits, total	311985	*2842	15387	20209	35980	36359	112648	32414	24522	6901	15497	9227	**
76 Regular tax	307281	*2840	15386	20209	35473	36159	110580	31975	23525	*6860	15077	9196	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	3751	-	-	-	*507	*200	2023	*374	*505	-	143	-	-
80 Environmental tax	98	*2	-	-	-	-	-	-	*12	*11	42	31	**
81 Foreign tax credit	*1124	*2	-	-	-	-	*189	-	-	*359	554	20	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	3291	-	*118	*141	*658	*640	*657	*12	*729	-	21	315	**
86 Prior year minimum tax credit	14793	-	-	*98	*1447	*566	7234	*3618	*1268	*139	425	-	-
87 Income tax after credits, total	292777	*2839	15269	19970	33875	35153	104567	28784	22525	6404	14497	8893	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	179594	4831	54763	28205	23408	22128	31110	6035	4703	1787	1000	767	857
2 Total assets	3510910802	-	2066920	4631194	8525233	16013160	69261814	41879047	73531178	62676517	70938806	137544660	3023842273
3 Cash	91513472	-	396798	776123	1182805	2135835	6982510	3631666	5206163	4446725	4519039	7928129	54307679
4 Notes and accounts receivable	792349858	-	499805	1397378	2509477	4655647	19480705	11632123	18451552	14991197	15815944	26887659	676028371
5 Less: Allowance for bad debts	14142508	-	*1067	14834	28405	29371	222739	206472	390750	356473	473933	888036	11530428
6 Inventories	291033740	-	275979	714453	1425627	3401595	16320444	10381609	17157849	13642024	14602067	22660830	190451261
7 Investments in govt. obligations, Total	32170730	-	*7249	*296	*13357	*37081	135607	224468	445552	454320	419878	715535	29717387
8 Tax-exempt securities	21745233	-	*426	*7605	*90	*12136	203214	203499	384461	289793	516326	661454	19466229
9 Other current assets	166126248	-	53063	87264	263614	449862	2242362	1678719	3094049	2854072	3404644	6728222	145270379
10 Loans to stockholders	16069550	-	143452	164598	265928	239274	599644	230522	362238	361760	270950	483211	12947973
11 Mortgage and real estate loans	25559828	-	*12788	*18773	*22248	45111	108957	47241	99634	71237	36050	120091	24977700
12 Other investments	870610631	-	*9002	140733	283400	554961	2682599	1788415	4503287	4020374	5880499	18590521	832156841
13 Depreciable assets	1488042803	-	2319842	3927576	7345142	12214145	47318993	25262166	44159239	36711873	38899182	66770147	1203114497
14 Less: Accumulated depreciation	770965879	-	1707788	2813733	5132896	8332190	29639458	14952393	24796853	19832461	19647013	33028911	611082184
15 Depletable assets	53207616	-	*6841	*37097	*3903	*43590	23453	86373	170329	309192	221383	566954	51738502
16 Less: Accumulated depletion	28437379	-	*1709	*9735	*1947	*31918	*7802	*21795	68520	67426	80015	313119	27833392
17 Land	33254206	-	*7891	31711	133003	266546	1286365	770285	1483073	1152140	1271909	2109295	24741988
18 Intangible assets (Amortizable)	231344982	-	67176	127038	163771	280351	1356830	930895	2452707	2927695	4061152	12640620	206336749
19 Less: Accumulated amortization	58696126	-	50149	63366	83802	115463	693352	448760	842353	943444	1009345	2608384	51837709
20 Other assets	270123796	-	27320	102218	159918	185966	1083482	640486	1659521	1643920	2230089	7520444	254870432
21 Total liabilities	3510910802	-	2066920	4631194	8525233	16013160	69261814	41879047	73531178	62676517	70938806	137544660	3023842273
22 Accounts payable	396127379	-	297674	703580	1342912	2529190	10770624	6031489	9454161	7767137	7583134	14143825	335503651
23 Mort, notes, and bonds under 1 yr	304184848	-	188237	305562	743286	1337780	7092934	5133438	7437488	5369268	5330957	6143476	265102423
24 Other current liabilities	305591690	-	219117	375320	632668	1163449	5806846	3756730	6348692	5511869	6340325	12894311	262542362
25 Loans from stockholders	50074866	-	721339	536364	756578	958129	3238532	1200439	1289608	754846	711164	916018	38991849
26 Mort, notes, bonds, 1 yr or more	649722915	-	386361	772529	1292018	2739598	9466612	5204240	11415455	10204455	13011700	28122262	567107686
27 Other liabilities	518625896	-	6592	141806	140599	245397	1328170	1011790	1914519	2326379	2627456	10356313	498526875
28 Net worth	1286583209	-	247600	1796034	3617172	7039616	31558096	19540921	35671254	30742564	35334070	64968455	1056067427
29 Capital stock	127222162	-	433408	478903	679079	1028436	3574181	2603432	4029611	3740896	4268126	7836509	98549580
30 Paid-in or capital surplus	574494127	-	138824	483005	1029873	714004	3671986	2115866	6380753	6709170	12005881	25521806	515722960
31 Retained earnings, appropriated	6360275	-	-	-	*486	*37714	60355	*16587	74675	67664	77258	145270	5880264
32 Retained earnings, unappropriate	637982387	-	118886	389953	1250804	4209577	13507086	7954754	13369087	12491333	14595470	28836303	541259132
33 Retained earnings (S CORP)	58957499	-	-287239	595489	946568	1885483	12812850	7795713	13466404	9050865	5914382	5093861	1683125
34 Less: Cost of treasury stock	118433241	-	156280	151317	289639	835599	2068362	945431	1649275	1317363	1527048	2465294	107027634
35 Total receipts	3184314464	9936800	11635480	15756991	25548645	42556136	162866957	92991421	140788152	110341991	111719973	177957621	2282214297
36 Business receipts	2988506768	9027381	11452433	15572415	25277006	42101843	160955451	92000399	139027955	108236925	109644293	172776972	2102433696
37 Interest	58112569	88155	7979	12126	29099	51767	166573	103042	231871	242628	365097	1096487	55717745
38 Interest on govt. obligations, State and local	1592681	*598	-	*505	*327	2386	19122	20183	37761	44480	57077	111575	1298666
39 Rents	20551942	9225	*360	*4997	13332	18737	74137	35850	68525	53551	85521	170662	20017044
40 Royalties	20722568	19849	-	*3779	*494	*10964	50752	11037	36755	105104	140744	702261	19640829
41 Net S-T cap gain less net LT loss	765800	*14164	-	*17666	*165	*1461	3701	3313	31235	33998	8376	22640	629081
42 Net L-T cap gain less net ST loss	12205920	285501	81701	28104	47828	52690	146485	56661	237940	314641	159808	493202	10301359
43 Net gain, noncapital assets	9027205	226142	37001	34827	56449	72678	220385	88429	129676	153090	100794	154337	7753396
44 Dividends, domestic corporations	3667268	*607	*177	*265	2431	4698	23216	11590	29096	55056	70835	339743	3129553
45 Dividends, foreign corporations	20280376	4801	-	-	*98	*171	*17082	29404	55051	79676	143530	449859	19500703
46 Other receipts	48881367	260375	55827	82307	121416	238741	1190053	631512	902286	1022843	943899	1639882	41792224
47 Total deductions	2992586042	8213633	10859682	14787929	24230068	40515264	154173483	88034384	131982310	103056132	104283776	164894883	2147554498
48 Cost of sales and operations	1996137141	5471570	5485561	8462697	14910536	26742125	108721967	65174274	97873476	75756144	76738104	115062057	1395738630
49 Compensation of officers	32081071	156334	982552	1201547	1891284	2621565	7718528	2811827	3210650	1811609	1254244	1548188	6872742
50 Repairs	24544040	50459	118925	181798	227455	258899	785943	331654	496852	410700	396830	932411	20352115
51 Bad debts	7749242	57865	19649	36518	61258	105722	429491	228792	306221	192346	218495	403781	5689104
52 Rent paid on business property	28737599	54611	476262	494139	525830	694151	1581075	558388	831576	551580	672384	1251748	21045855
53 Taxes paid	80179586	209988	334761	548086	793015	1237663	4009665	1972355	2858389	2069219	2105259	3686732	60354454
54 Interest paid	90876285	206737	71061	115562	228245	409897	1547890	895668	1511638	1312716	1521652	3313083	79742137
55 Contributions or gifts	2919054	6507	5181	2439	7374	12016	42980	24756	51401	43299	57547	123037	2542516
56 Amortization	8756812	24515	6340	10759	23606	34103	145844	103259	266296	243695	277268	549644	7071483
57 Depreciation	105995936	221937	206215	362881	612065	973962	3571016	1761814	3231926	2720838	2900297	4954594	84478391
58 Depletion	3108443	*5001	-	*2040	*123	-	*5835	19611	9413	34330	15165	40444	2976481
59 Advertising	55555968	113709	63764	98888	174062	279828	1027604	697876	1211041	1466378	1359149	2502551	46561119
60 Pension, prof sh, stock, annuity	23783498	24142	35597	51235	93976	200913	762053	419630	687325	601279	498394	960299	19448656
61 Employee benefit programs	57436098	144805	85262	134608	280359	494404	2039216	1209868	1830917	1548826	1594560	3155552	44917720
62 Net loss, noncapital assets	1448133	3584	*9343	*3445	2312	9685	51939	14680	53692	29238	59867	95180	1115170
63 Other deductions	473277136	1461869	2959208	3081286	4398569	6440329	21732438	11809933	17551500	14263937	14614561	26315585	348647923
64 Total receipts less total deducts	191728422	1723166	775797	969062	1318577	2040873	8693474	4957037	8805842	7285859	7436197	13062738	134659798
65 Const taxable inc frm rel frn corps	23922481	-	-	-	-	657	*6742	*530	10031	38564	64259	417375	23384324
66 Net income, total	214058222	1722568	775797	968558	1318250	2039143	8681094	4937384	8778112	7279943	7443379	13368537	156745456
67 Net income, Form 1120-A	64498	*294	42666	*15320	*6219	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	147582	147582	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	20265499	395924	445959	501871	695367	1020295	4867537	2437808	3933326	2467449	1618491	1454754	426718
70 Statutory special deductions, total	20026560	297945	135645	264684	192808	247231	803259	357061	703606	804412	895587	1421809	13902512
71 Net operating loss deduction	12987491	293138	135531	264499	191120	244035	770967	323759	645241	714558	768946	992105	7643593
72 Dividends received deduction	7039069	4807	*114	*186	1688	3196	32293	33302	58365	89854	126641	429703	6258919
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	173878522	1028778	194193	204468	430075	771864	3018876	2144042	4148280	4013872	4934682	10502832	142486560
75 Income tax before credits, total	61734310	360554	36939	33814	85139	181727	953187	741975	1445792	1406247	1754163	3742464	50992310
76 Regular tax	60249721	355255	36873	33139	85119	178182	929105	721956	1410400	1365461	1692988	3648618	49792625
77 Personal holding company tax	*9	-	-	-	-	-	*-0	-	*8	-	-	1	-
78 Recapture of investment credit	3149	-	-	-	-	-	-	-	*411	*596	7	24	2111
79 Alternative minimum tax	1228996	4337	*29	*652	*19	2897	23756	19488	29489	34450	55017	82166	976695
80 Environmental tax	223338	341	36	*22	-	*15	41	234	1887	3380	5332	11260	200790
81 Foreign tax credit	16344916	*82	-	-	*11	-	701	1717	11919	26835	53752	200247	16049652
82 U.S. Possessions tax credit	4568902	259167	1479	25	22	1515	16473	19727	118237	136734	205951	792386	3017186
83 Orphan drug credit	20486	-	-	-	-	-	-	-	-	-	199	-	20287
84 Nonconventional source fuel credit	368072	-	-	-	-	-	-	-	*6	*20	797	1696	365553
85 General business credit	1573053	2692	*730	*1651	2854	7284	26009	21453	31620	30870	38953	68220	1340717
86 Prior year minimum tax credit	966332	*2479	-	-	*1350	*632	8680	14844	25744	19965	24025	47471	821141
87 Income tax after credits, total	37892549	96133	34730	32138	80902	172295	901325	684234	1258265	1191822	1430485	2632445	29377775

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred procucts

MAJOR GROUP 09
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	10094	398	*2763	*1016	1321	1132	2009	477	515	198	105	78	80
2 Total assets	310152340	-	*112354	*135266	527107	865550	4769828	3467974	8085306	6968486	7564322	12025791	265630355
3 Cash	5543177	-	*10950	*15857	80071	137989	504980	283177	656569	430103	406879	784265	2232338
4 Notes and accounts receivable	86493192	-	*13970	*23246	131065	227667	978016	836294	1701220	1450684	1306915	1841410	77982705
5 Less: Allowance for bad debts	588478	-	*100	-	-	*1210	11739	5345	23358	29057	22515	39018	456135
6 Inventories	28150819	-	*15691	*7449	103273	156410	1008127	809871	1556225	1464727	1603150	2178562	19247333
7 Investments in govt. obligations, Total	1899696	-	-	-	-	-	*892	-	*36320	*12487	80230	54544	1715222
8 Tax-exempt securities	366876	-	*426	-	-	*7450	*8039	*10709	*27851	*4218	19485	821	287877
9 Other current assets	11875520	-	*3457	*14167	30826	14672	142648	159881	261751	244235	237211	358893	10407779
10 Loans to stockholders	1044541	-	*10641	*8360	*39420	*6384	58744	*10342	82059	120368	71975	11560	624688
11 Mortgage and real estate loans	64709	-	*16	-	-	*3524	*22644	-	*21987	*506	6558	6309	3167
12 Other investments	75158126	-	*3628	*11881	*2402	37745	240723	115272	494504	319119	564065	1083784	72285004
13 Depreciable assets	117309095	-	*81882	*145031	467297	708332	4094821	2418931	6243432	5159460	5314821	7569028	85106062
14 Less: Accumulated depreciation	55125235	-	*37266	*104611	352241	469357	2534495	1323421	3550622	2825470	2664940	3615435	37647377
15 Depletable assets	*68213	-	-	-	*1841	-	*3231	-	-	-	2709	2582	57850
16 Less: Accumulated depletion	*8641	-	-	-	*1841	-	-	-	-	-	250	2582	3968
17 Land	4721184	-	*1703	*7860	*15644	18791	133510	100618	245861	181684	206893	319527	3489093
18 Intangible assets (Amortizable)	24320117	-	*704	*238	*28	*28315	88772	40606	249098	353575	404145	1395811	21758825
19 Less: Accumulated amortization	2913968	-	*320	*77	*7	*18692	18250	9523	82207	92910	113705	305309	2272969
20 Other assets	11773397	-	*6972	*5868	*9330	7530	49166	20561	164616	174758	140697	381038	10812863
21 Total liabilities	310152340	-	*112354	*135266	527107	865550	4769828	3467974	8085306	6968486	7564322	12025791	265630355
22 Accounts payable	79215943	-	*16292	*21900	77653	146314	737636	550347	1133154	890412	794920	1217842	73629473
23 Mort, notes, and bonds under 1 yr	23982549	-	*2265	*6284	*24194	47874	517410	439366	663633	602348	642096	675980	20361098
24 Other current liabilities	21284497	-	*28149	*6045	24885	44695	224508	208534	538379	594562	568738	934231	18111769
25 Loans from stockholders	2909763	-	*22005	*39749	*44038	101486	305443	182300	148650	115318	54669	58506	1837600
26 Mort, notes, bonds, 1 yr or more	55210000	-	*19347	*12260	*10473	79445	666392	536126	1193862	1207917	1490102	3083989	46910086
27 Other liabilities	22343469	-	*942	*-206	*29513	*20489	32282	67742	204049	214287	317684	511438	20945250
28 Net worth	105206119	-	*23354	*49234	316352	425247	2286157	1483558	4203579	3343642	3696114	5543805	83835078
29 Capital stock	12443948	-	*96028	*44535	42417	167105	318287	134567	341757	269846	226582	712418	10090406
30 Paid-in or capital surplus	43424158	-	*30657	*24762	*49752	*4926	172129	96803	459323	640653	724052	1334513	39886589
31 Retained earnings, appropriated	*500424	-	-	-	-	-	*7106	*3894	*759	-	40	-	488625
32 Retained earnings, unappropriate	62227470	-	*24678	*-31447	130434	273923	1141085	605479	1895408	1505975	1700497	2956464	52024975
33 Retained earnings (S CORP)	6439846	-	*-127579	*11383	*101081	*19703	735033	667725	1745878	1050939	1197510	639821	398352
34 Less: Cost of treasury stock	19829727	-	*430	-	*7332	*40409	87483	24910	239545	123772	152566	99410	19053869
35 Total receipts	349746093	2956013	*617761	*567480	1775945	3237329	13525249	11510825	22910237	18664154	16393668	21847026	235740407
36 Business receipts	335357698	2881670	*612750	*546906	1753375	3185124	13365169	11456276	22640998	18517460	16214528	21325598	222857844
37 Interest	2806910	38367	*251	*465	*546	5498	19457	6852	28885	26051	24572	75401	2580564
38 Interest on govt. obligations, State and local	44167	-	-	-	-	*610	*239	*2062	4671	2674	6720	5921	21269
39 Rents	809730	121	-	-	*1676	*1851	13293	*6181	14750	6531	6565	14806	743957
40 Royalties	2851739	*1516	-	-	-	*28	*33	*1007	*3258	*5755	15945	37177	2787020
41 Net S-T cap gain less net LT loss	36970	-	-	-	-	*168	*98	-	19624	*965	570	3081	12464
42 Net L-T cap gain less net ST loss	580724	*1232	-	*16156	*58	*19317	*3072	*940	15368	2073	7774	85628	429106
43 Net gain, noncapital assets	279414	23960	*1713	*2780	*133	*12577	16197	6802	9757	4511	10121	18733	172129
44 Dividends, domestic corporations	542236	-0	*89	-	*477	*186	*2695	*2	1178	1481	4385	49662	482081
45 Dividends, foreign corporations	1970309	87	-	-	-	-	*3151	*13808	*693	*3123	2960	23587	1922899
46 Other receipts	4466196	9059	*2958	*1173	*19680	11970	101845	16895	171055	93529	99527	207431	3731075
47 Total deductions	330764189	2157858	*601002	*531262	1685416	3120660	12945433	11142387	21850172	17953386	15640814	20819130	222316669
48 Cost of sales and operations	227722022	1394962	*257861	*314663	1112224	2319907	9807742	8874345	17349834	13912148	12260088	15772696	144345552
49 Compensation of officers	2218195	24164	*21244	*20343	65921	92518	381070	198627	337978	185218	129601	149756	611754
50 Repairs	2492382	9574	*8465	*10868	26385	26547	104732	50454	111992	89540	67339	103393	1883093
51 Bad debts	268374	1747	*44	*1743	*1047	2152	32651	12626	17154	18713	10568	20615	149315
52 Rent paid on business property	2630762	6001	*21911	*12489	38827	31176	88690	33214	95497	56539	88163	122165	2036089
53 Taxes paid	7708925	38730	*17059	*31336	46170	67922	248368	158107	373607	263975	254483	488755	5720412
54 Interest paid	7199967	30762	*3008	*2510	5496	14445	98037	76651	139575	154104	167066	294737	6213577
55 Contributions or gifts	310782	*616	*531	*136	*397	*694	2973	3196	8746	5883	6279	13333	267999
56 Amortization	895525	*10841	*45	*6	*8	*5250	8324	4399	20730	27023	30042	71157	717699
57 Depreciation	8108144	50673	*9485	*11431	27315	50553	298646	173528	464284	378885	378575	503873	5760895
58 Depletion	8254	-	-	-	-	-	*705	-	*199	-	1139	11	6199
59 Advertising	15313828	57108	*6263	*11069	11335	14023	98579	150405	344796	512368	308210	543988	13255683
60 Pension, prof sh, stock, annuity	1489566	6690	-	-	*4363	13251	39635	27315	73440	95885	42120	69870	1116997
61 Employee benefit programs	4397551	33222	*2137	*5443	*16360	34509	102561	104322	208347	189049	197972	247594	3256034
62 Net loss, noncapital assets	104815	*341	-	-	-	*988	3457	*216	5015	4650	2810	11328	76009
63 Other deductions	49895097	492426	*252947	*109224	329567	446726	1629262	1274981	2298978	2059407	1696360	2405860	36899362
64 Total receipts less total deducts	18981904	798155	*16759	*36218	90529	116669	579816	368438	1060065	710768	752854	1027896	13423737
65 Const taxable inc frm rel frn corps	1465507	-	-	-	-	-	-	-	-	*1180	71	5479	1458777
66 Net income, total	20403244	798155	*16759	*36218	90529	116059	579577	366376	1055394	709273	746204	1027454	14861246
67 Net income, Form 1120-A	*5137	-	*4136	-	*1001	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1499	*1499	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2131929	*42317	*6548	*1566	*66219	*48267	328922	217620	467698	348718	271218	202374	130462
70 Statutory special deductions, total	1366928	*5493	*62	*30651	*6786	*25939	55987	*23461	33421	32514	36565	148727	967321
71 Net operating loss deduction	704736	*5405	-	*30651	*6537	*25792	50980	*9651	31919	*30540	32720	101118	379422
72 Dividends received deduction	662192	88	*62	-	*249	*147	5007	*13810	1502	1974	3845	47609	587899
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	16931599	750346	*10148	*4001	*17524	41853	194682	125755	554369	329165	438590	676388	13788777
75 Income tax before credits, total	5973175	262929	*1540	*869	*3649	10849	63637	43235	191988	114841	155839	242638	4881161
76 Regular tax	5885429	262165	*1540	*600	*3649	10489	60037	42401	188714	111980	150277	233823	4819754
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*504	-	-	-	-	-	-	-	*411	*75	-	-	18
79 Alternative minimum tax	64078	*711	-	*259	-	*354	3600	*817	2340	1798	5094	7969	41136
80 Environmental tax	22018	*48	-	*10	-	*6	*-0	*17	336	263	467	846	20024
81 Foreign tax credit	1157986	10	-	-	-	-	*34	-	*174	*1735	119	6008	1149905
82 U.S. Possessions tax credit	575577	246174	-	-	-	-	1626	818	9938	2170	12745	29725	272380
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*533	-	-	-	-	-	-	-	*5	*14	514	-	-
85 General business credit	66183	*4	-	-	*16	*77	*638	*749	3806	1310	4121	3296	52165
86 Prior year minimum tax credit	40830	*1582	-	-	-	-	*591	*2166	4295	*1590	721	6270	23613
87 Income tax after credits, total	4132067	15159	*1540	*869	*3633	10772	60747	39502	173770	108021	137618	197339	3383097

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2010
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1532	*7	*525	*221	-	*257	***	*73	62	28	15	***	9
2 Total assets	15979658	-	*37604	*29009	-	*183980	***	*478830	947365	897958	1033883	***	9724932
3 Cash	336281	-	*2832	*2255	-	*18916	***	*23271	51111	60437	35159	***	45185
4 Notes and accounts receivable	2777740	-	*2348	*4351	-	*30539	***	*214873	201828	245349	193248	***	1384736
5 Less: Allowance for bad debts	36336	-	-	-	-	-	***	*2333	*1194	*4072	3513	***	18524
6 Inventories	2856027	-	*6541	*2525	-	*43028	***	*94232	207853	172560	184942	***	1614746
7 Investments in govt. obligations, Total	*25262	-	-	-	-	-	***	-	-	*12487	11986	***	788
8 Tax-exempt securities	*153905	-	-	-	-	-	***	-	*14716	1600	-	***	137049
9 Other current assets	609830	-	*41	*602	-	*5361	***	*7771	13143	38332	40953	***	412994
10 Loans to stockholders	143874	-	*6577	*2100	-	*433	***	*604	*27103	*91124	5	***	13
11 Mortgage and real estate loans	*23656	-	-	-	-	-	***	-	*134	-	2141	***	-
12 Other investments	1598979	-	-	*11881	-	*18737	***	*12206	84404	27711	140973	***	1174048
13 Depreciable assets	10617386	-	*26440	*28089	-	*231760	***	*279892	658692	473406	735176	***	5763776
14 Less: Accumulated depreciation	5097275	-	*7399	*22793	-	*167237	***	*163045	353782	258186	393542	***	2416717
15 Depletable assets	*3231	-	-	-	-	-	***	-	-	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	-	***	-
17 Land	344029	-	-	-	-	*2282	***	*8622	17720	14356	19734	***	221790
18 Intangible assets (Amortizable)	1487105	-	*269	-	-	-	***	*210	*16139	*9122	34371	***	1367813
19 Less: Accumulation amortization	138724	-	*45	-	-	-	***	*210	*5763	*226	2893	***	103052
20 Other assets	274690	-	-	-	-	*161	***	*2738	15261	*13959	35143	***	140287
21 Total liabilities	15979658	-	*37604	*29009	-	*183980	***	*478830	947365	897958	1033883	***	9724932
22 Accounts payable	1447468	-	*2912	*4884	-	*22977	***	*97519	125813	134327	111706	***	585549
23 Mort, notes, and bonds under 1 yr	926135	-	*2265	-	-	*1072	***	*117107	43483	*104533	62023	***	395695
24 Other current liabilities	1105391	-	*17909	*1016	-	*20164	***	*35615	59091	58329	105906	***	577440
25 Loans from stockholders	292699	-	-	*26193	-	*10049	***	*40548	*24462	*5338	-	***	42337
26 Mort, notes, bonds, 1 yr or more	3448913	-	*4368	-	-	*6533	***	*63799	*107884	102107	181382	***	2496709
27 Other liabilities	1196855	-	-	-	-	-	***	*432	*37160	*25911	58605	***	999293
28 Net worth	7562196	-	*10150	*-3084	-	*123185	***	*123810	549472	467413	514261	***	4627910
29 Capital stock	433894	-	*525	*10200	-	*6183	***	*39023	28959	23435	22537	***	128520
30 Paid-in or capital surplus	1853683	-	-	*204	-	*2521	***	*1080	45996	*161845	89844	***	1479157
31 Retained earnings, appropriated	*10948	-	-	-	-	-	***	*3842	-	-	-	***	-
32 Retained earnings, unappropriate	4517485	-	*9814	*-13489	-	*114482	***	*105373	*134633	*111757	217471	***	3066394
33 Retained earnings (S CORP)	899875	-	*-189	-	-	-	***	*-25310	342825	*177934	241389	***	-
34 Less: Cost of treasury stock	153689	-	-	-	-	-	***	*198	*2941	*7559	56980	***	46162
35 Total receipts	55328916	*1477	*383005	*149432	-	*833933	***	*4190182	4721886	5185701	4246088	***	26175554
36 Business receipts	54896433	-	*383005	*149191	-	*830977	***	*4175178	4698705	5166434	4216383	***	25903793
37 Interest	91015	-	-	*225	-	*1088	***	*988	*1267	*11769	2195	***	62579
38 Interest on govt. obligations, State and local	9107	-	-	-	-	*188	***	-	*514	*494	692	***	6415
39 Rents	20803	-	-	-	-	*356	***	*3647	*973	*1107	490	***	5370
40 Royalties	*111364	-	-	-	-	-	***	-	*157	-	1586	***	102956
41 Net S-T cap gain less net LT loss	*103	-	-	-	-	-	***	-	-	-	-	***	102
42 Net L-T cap gain less net ST loss	*7705	-	-	-	-	-	***	-	*67	*1204	4989	***	1227
43 Net gain, noncapital assets	13910	-	-	-	-	*421	***	*4595	*694	*283	5593	***	1604
44 Dividends, domestic corporations	2167	-	-	-	-	*13	***	-	*9	*99	6	***	338
45 Dividends, foreign corporations	*6956	-	-	-	-	-	***	*98	-	*932	566	***	4431
46 Other receipts	169354	*1477	-	*16	-	*890	***	*5675	19500	3380	13588	***	86739
47 Total deductions	54084808	*39	*379300	*134985	-	*823286	***	*4148411	4599210	5089983	4138371	***	25534971
48 Cost of sales and operations	47374089	-	*135503	*70538	-	*626165	***	*3699985	4101270	4699905	3692778	***	22657698
49 Compensation of officers	290055	-	*14885	*6151	-	*35395	***	*12824	27323	23345	16765	***	52533
50 Repairs	150171	-	*6102	*4202	-	*7483	***	*18871	*13935	7071	16697	***	23371
51 Bad debts	16144	-	-	-	-	*353	***	*1406	*1395	*1144	1054	***	4847
52 Rent paid on business property	171739	-	*6480	-	-	*6207	***	*5901	8518	3339	8082	***	102817
53 Taxes paid	543194	*2	*2927	*4484	-	*12931	***	*25321	42427	36105	34042	***	273516
54 Interest paid	338533	*37	*925	*331	-	*1933	***	*14753	10315	19642	23054	***	207129
55 Contributions or gifts	11352	-	*405	-	-	*496	***	*238	*306	*525	505	***	5691
56 Amortization	47426	-	*45	-	-	-	***	*137	846	4814	2852	***	29876
57 Depreciation	563979	-	*2485	*5072	-	*11390	***	*23203	36738	32804	50773	***	230825
58 Depletion	17	-	-	-	-	-	***	-	-	-	-	***	17
59 Advertising	678974	-	*3213	*1108	-	*5455	***	*2496	43010	24684	54082	***	422693
60 Pension, prof sh, stock, annuity	98362	-	-	-	-	*2198	***	*20	*9218	*8362	6330	***	49983
61 Employee benefit programs	407162	-	*352	*2351	-	*3216	***	*27905	28515	*16569	29130	***	184916
62 Net loss, noncapital assets	6723	-	-	-	-	-	***	*40	*182	*244	869	***	2850
63 Other deductions	3386887	-	*205979	*40749	-	*110065	***	*315311	275211	211430	201359	***	1286206
64 Total receipts less total deducts	1244108	*1437	*3704	*14447	-	*10647	***	*41771	122676	95718	107717	***	640583
65 Const taxable inc frm rel frn corps	30763	-	-	-	-	-	***	-	-	-	-	***	30763
66 Net income, total	1265763	*1437	*3704	*14447	-	*10459	***	*41771	122161	95224	107025	***	664930
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	-	***	-
68 Net income, Form 1120F	*1437	*1437	-	-	-	-	***	-	-	-	-	***	-
69 Net income, Form 1120S	238461	-	*64	-	-	-	***	*34348	76941	*43707	26342	***	-
70 Statutory special deductions, total	79085	*1437	-	*11896	-	*9	***	*2817	*6	*13512	10206	***	5243
71 Net operating loss deduction	71666	*1437	-	*11896	-	-	***	2719	-	*12511	9640	***	679
72 Dividends received deduction	7418	-	-	-	-	*9	***	*98	*6	*1001	566	***	4564
73 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	***	-
74 Income subject to tax	948382	-	*3640	*2551	-	*10450	***	*4606	*45214	*38101	70511	***	659687
75 Income tax before credits, total	333922	*34	*546	*383	-	*2206	***	*1414	*15386	13542	25097	***	232729
76 Regular tax	325210	-	*546	*383	-	*2206	***	*1333	*15367	*12944	24034	***	230565
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	***	-	-	-	-	***	-
79 Alternative minimum tax	7492	*29	-	-	-	-	***	*81	-	*566	981	***	1200
80 Environmental tax	1214	-	-	-	-	-	***	-	*19	*32	82	***	964
81 Foreign tax credit	5319	-	-	-	-	-	***	-	-	-	-	***	5319
82 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	-	***	-
85 General business credit	10121	-	-	-	-	*30	***	-	-	*235	2522	***	6406
86 Prior year minimum tax credit	*7081	-	-	-	-	-	***	*148	*28	-	135	***	6330
87 Income tax after credits, total	311401	*34	*546	*383	-	*2176	***	*1266	*15358	13307	22441	***	214674

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Dairy products

MINOR INDUSTRY 2020
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1022	***	*454	-	*73	*63	244	*59	86	*19	10	***	***
2 Total assets	7753092	-	*5522	-	*21063	*50567	632857	*417269	1441255	*657533	684602	***	***
3 Cash	467665	-	*1579	-	*5372	*6139	74750	*34465	116074	*38770	58637	***	***
4 Notes and accounts receivable	1781420	-	-	-	*13024	*16544	204382	*103041	406225	*213381	127492	***	***
5 Less: Allowance for bad debts	36958	-	-	-	-	-	*3524	*1238	*4107	*3036	3668	***	***
6 Inventories	1440455	-	*227	-	*1453	*3582	115854	*94022	286154	*98895	93331	***	***
7 Investments in govt. obligations, Total	*29314	-	-	-	-	-	*800	-	-	-	28514	***	***
8 Tax-exempt securities	*11472	-	-	-	-	-	*2604	-	7850	1019	-	***	***
9 Other current assets	270853	-	-	-	*2	*1862	34385	*10972	35561	*28180	15734	***	***
10 Loans to stockholders	*18182	-	*242	-	-	-	*1575	*2851	*13506	*8	-	***	***
11 Mortgage and real estate loans	*6115	-	-	-	-	-	-	-	*5886	*230	-	***	***
12 Other investments	219152	-	-	-	-	*245	*17642	*7227	37354	*16602	26203	***	***
13 Depreciable assets	5477718	-	*5313	-	*15677	*81611	468770	*313314	1181327	*554954	481437	***	***
14 Less: Accumulated depreciation	2790462	-	*3273	-	*14683	*63205	317950	*161816	713279	*332966	227374	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	204807	-	-	-	-	*3790	*23131	*3564	47378	*21837	17447	***	***
18 Intangible assets (Amortizable)	721027	-	*435	-	-	-	*7547	*12002	*8080	*16661	71626	***	***
19 Less: Accumulated amortization	150837	-	*275	-	-	-	*1109	*1539	*2870	*9955	13474	***	***
20 Other assets	83169	-	*1275	-	*217	-	*4001	*402	16115	*12954	8696	***	***
21 Total liabilities	7753092	-	*5522	-	*21063	*50567	632857	*417269	1441255	*657533	684602	***	***
22 Accounts payable	1352830	-	*1034	-	*12626	*3783	133670	*85160	304308	*137085	91334	***	***
23 Mort, notes, and bonds under 1 yr	640329	-	-	-	-	*4583	*69292	*28925	121337	*28995	42895	***	***
24 Other current liabilities	612099	-	*6581	-	-	*6255	39576	*39211	65266	*69666	36512	***	***
25 Loans from stockholders	240583	-	-	-	-	*38866	*13072	*5731	*7064	*1936	11099	***	***
26 Mort, notes, bonds, 1 yr or more	1347108	-	-	-	-	-	*44713	*75111	189217	*56542	148209	***	***
27 Other liabilities	147459	-	-	-	-	*91	*1452	*-5684	18189	*34441	50863	***	***
28 Net worth	3412684	-	*-2093	-	*8437	*-3011	331082	*188814	735874	*328867	303691	***	***
29 Capital stock	267647	-	*45	-	*4726	*14998	22850	*6791	12200	*54565	11341	***	***
30 Paid-in or capital surplus	771584	-	-	-	-	*197	*14742	*31579	44317	*69390	95282	***	***
31 Retained earnings, appropriated	*759	-	-	-	-	-	-	-	*759	-	-	***	***
32 Retained earnings, unappropriate	1771386	-	-	-	*8135	*-16119	263557	*94470	454237	*138237	114215	***	***
33 Retained earnings (S CORP)	714141	-	*-2138	-	-	-	*38095	*56559	252465	*95868	88793	***	***
34 Less: Cost of treasury stock	112832	-	-	-	*4424	*2086	*8162	*585	*28104	*29193	5941	***	***
35 Total receipts	22973016	***	*62069	-	*266451	*224956	2282814	*1124230	5075307	*2555296	1542871	***	***
36 Business receipts	22714650	***	*62069	-	*266351	*210818	2262602	*1117371	5039802	*2534665	1520869	***	***
37 Interest	24721	***	-	-	*100	*74	3886	*334	4781	*2264	2105	***	***
38 Interest on govt. obligations, State and local	5095	-	-	-	-	-	*120	*137	*2811	*233	952	***	***
39 Rents	6741	***	-	-	-	*880	*104	*1149	*714	*1369	1822	***	***
40 Royalties	*15387	-	-	-	-	*28	*33	-	-	*80	13607	***	***
41 Net S-T cap gain less net LT loss	*100	-	-	-	-	-	*97	-	*3	-	-	***	***
42 Net L-T cap gain less net ST loss	74746	***	-	-	-	*11250	*2020	-	*5408	*441	317	***	***
43 Net gain, noncapital assets	26642	***	-	-	-	*126	*10575	*432	1162	*124	157	***	***
44 Dividends, domestic corporations	1765	-	-	-	-	-	*973	-	*237	*106	-	***	***
45 Dividends, foreign corporations	*529	-	-	-	-	-	-	-	*25	-	-	***	***
46 Other receipts	102641	***	-	-	-	*1780	2405	*4807	20363	*16014	3042	***	***
47 Total deductions	22220110	***	*60923	-	*265951	*212080	2224181	*1078232	4918183	*2482843	1514865	***	***
48 Cost of sales and operations	17816890	***	*40088	-	*150388	*138605	1896555	*815441	4037578	*2069598	1244621	***	***
49 Compensation of officers	218455	***	-	-	*7815	*3422	42500	*17934	64333	*22138	6843	***	***
50 Repairs	111703	***	-	-	*5254	*1955	6577	*10523	29026	*14675	2716	***	***
51 Bad debts	17546	***	-	-	-	*639	*1382	*974	3132	*1845	1923	***	***
52 Rent paid on business property	137918	***	*10113	-	*2073	*2252	*4181	*4063	28055	*8063	8192	***	***
53 Taxes paid	299568	***	*2592	-	*4565	*5711	31496	*16138	58574	*28511	18616	***	***
54 Interest paid	162238	***	-	-	-	*1675	*11728	*9333	20131	*6035	13113	***	***
55 Contributions or gifts	8208	***	-	-	-	-	*159	*81	1860	*766	319	***	***
56 Amortization	31111	***	-	-	-	-	*539	*286	*670	*1807	2404	***	***
57 Depreciation	444943	***	*816	-	*1809	*3964	33786	*23561	104541	*48992	33011	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	346898	***	*569	-	*15	*448	21625	*3721	50449	*12445	13341	***	***
60 Pension, prof sh, stock, annuity	94397	***	-	-	*1819	*217	*9158	*7485	16361	*14287	6439	***	***
61 Employee benefit programs	226590	***	-	-	*8559	*6539	13907	*9035	55020	*22570	17137	***	***
62 Net loss, noncapital assets	6915	-	-	-	-	-	*127	*70	*1874	*706	371	***	***
63 Other deductions	2296731	***	*6745	-	*83654	*46653	150461	*159588	446580	*230406	145820	***	***
64 Total receipts less total deducts	752906	***	*1147	-	*500	*12876	58633	*45998	157124	*72453	28005	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	747811	***	*1147	-	*500	*12876	58513	*45861	154312	*72220	27053	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	238552	-	*1147	-	-	-	*21756	*31044	65780	*43636	5910	***	***
70 Statutory special deductions, total	87101	***	-	-	*500	*12745	*7690	*681	*212	*11177	2330	***	***
71 Net operating loss deduction	85649	***	-	-	*500	*12745	*7040	*681	*37	*11103	2330	***	***
72 Dividends received deduction	1452	-	-	-	-	-	*650	-	*176	*74	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	422544	-	-	-	-	*131	29068	*14522	88320	*17408	18814	***	***
75 Income tax before credits, total	147969	***	-	-	-	*124	8708	*5139	30654	*6406	6995	***	***
76 Regular tax	144660	-	-	-	-	*20	8708	*4904	30048	*5909	6386	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	2560	***	-	-	-	*105	-	*235	*287	*480	589	***	***
80 Environmental tax	562	***	-	-	-	-	*-0	-	*133	*17	19	***	***
81 Foreign tax credit	*202	-	-	-	-	-	*14	-	*4	*177	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	*5	-	-	-	-	-	-	-	*5	-	-	***	***
85 General business credit	1893	-	-	-	-	-	*450	*23	*109	-	-	***	***
86 Prior year minimum tax credit	*4862	-	-	-	-	-	*120	-	*1885	*24	-	***	***
87 Income tax after credits, total	141006	***	-	-	-	*124	8125	*5117	28651	*6204	6995	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2030 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	309	*20	-	-	*99	-	*71	*30	40	***	9	***	***
2 Total assets	23043588	-	-	-	*45514	-	*198907	*236326	670901	***	647502	***	***
3 Cash	283210	-	-	-	*900	-	*17335	*4878	38775	***	23576	***	***
4 Notes and accounts receivable	4258605	-	-	-	*9924	-	*21661	*48388	140998	***	104219	***	***
5 Less: Allowance for bad debts	46571	-	-	-	-	-	-	-	*621	***	644	***	***
6 Inventories	3079424	-	-	-	*12427	-	*54240	*81267	240518	***	243233	***	***
7 Investments in govt. obligations, Total	43050	-	-	-	-	-	-	-	-	***	-	***	***
8 Tax-exempt securities	*76388	-	-	-	-	-	-	-	*567	***	-	***	***
9 Other current assets	2038687	-	-	-	*647	-	*2088	*37270	17218	***	30072	***	***
10 Loans to stockholders	68422	-	-	-	-	-	*11207	*1183	*3791	***	37648	***	***
11 Mortgage and real estate loans	*443	-	-	-	-	-	-	-	-	***	-	***	***
12 Other investments	6667799	-	-	-	-	-	*29350	*618	24210	***	15550	***	***
13 Depreciable assets	8582165	-	-	-	*26831	-	*133592	*130217	392875	***	391896	***	***
14 Less: Accumulated depreciation	4040293	-	-	-	*5216	-	*82904	*82652	227800	***	238828	***	***
15 Depletable assets	2582	-	-	-	-	-	-	-	-	***	-	***	***
16 Less: Accumulated depletion	2582	-	-	-	-	-	-	-	-	***	-	***	***
17 Land	310510	-	-	-	-	-	*5995	*7564	36004	***	22246	***	***
18 Intangible assets (Amortizable)	1586213	-	-	-	-	-	*6844	-	*584	***	18544	***	***
19 Less: Accumulated amortization	250015	-	-	-	-	-	*2799	-	*508	***	6011	***	***
20 Other assets	385552	-	-	-	-	-	*2298	*7592	*4291	***	6001	***	***
21 Total liabilities	23043588	-	-	-	*45514	-	*198907	*236326	670901	***	647502	***	***
22 Accounts payable	1404246	-	-	-	*5965	-	*18036	*36099	101588	***	80640	***	***
23 Mort, notes, and bonds under 1 yr	3375508	-	-	-	*17889	-	*13347	*26504	114302	***	87165	***	***
24 Other current liabilities	1474683	-	-	-	*652	-	*3944	*8487	67990	***	21016	***	***
25 Loans from stockholders	190586	-	-	-	*13774	-	*7952	-	*30119	***	5699	***	***
26 Mort, notes, bonds, 1 yr or more	3007605	-	-	-	-	-	*66622	*33850	*86559	***	125377	***	***
27 Other liabilities	3744717	-	-	-	-	-	*2835	*1371	*17017	***	18715	***	***
28 Net worth	9846244	-	-	-	*7234	-	*86172	*130015	253325	***	308891	***	***
29 Capital stock	594782	-	-	-	*2982	-	*37014	*6756	38565	***	3732	***	***
30 Paid-in or capital surplus	3932024	-	-	-	-	-	*3206	*214	*2837	***	2489	***	***
31 Retained earnings, appropriated	*52	-	-	-	-	-	-	*52	-	***	-	***	***
32 Retained earnings, unappropriate	6540756	-	-	-	-	-	*49115	*126003	*150316	***	166478	***	***
33 Retained earnings (S CORP)	519894	-	-	-	*4252	-	-	-	*67432	***	158303	***	***
34 Less: Cost of treasury stock	1741263	-	-	-	-	-	*3163	*3010	*5824	***	22111	***	***
35 Total receipts	22757110	*103290	-	-	*96733	-	*311035	*530572	1463734	***	1094381	***	***
36 Business receipts	21708749	*103023	-	-	*96733	-	*306327	*513044	1452499	***	1089780	***	***
37 Interest	267820	*46	-	-	-	-	*2721	*810	*2085	***	1384	***	***
38 Interest on govt. obligations, State and local	4998	-	-	-	-	-	-	*1228	*41	***	1418	***	***
39 Rents	64267	-	-	-	-	-	*1726	*213	*422	***	755	***	***
40 Royalties	*314254	-	-	-	-	-	-	*229	-	***	-	***	***
41 Net S-T cap gain less net LT loss	*7758	-	-	-	-	-	-	-	*11	***	-	***	***
42 Net L-T cap gain less net ST loss	53673	*2	-	-	-	-	*148	*9	*14	***	13	***	***
43 Net gain, noncapital assets	31143	-	-	-	-	-	*4	*635	*155	***	932	***	***
44 Dividends, domestic corporations	*2323	-	-	-	-	-	-	-	*16	***	29	***	***
45 Dividends, foreign corporations	*180682	-	-	-	-	-	-	*13710	-	***	-	***	***
46 Other receipts	121443	*219	-	-	-	-	*108	*693	8491	***	69	***	***
47 Total deductions	21190570	*100163	-	-	*87725	-	*304595	*502437	1428750	***	1027706	***	***
48 Cost of sales and operations	13740066	*65653	-	-	*71231	-	*229536	*355760	1078958	***	738045	***	***
49 Compensation of officers	221143	*5495	-	-	-	-	*14349	*8859	64671	***	15113	***	***
50 Repairs	177374	*124	-	-	*3542	-	*52	*888	*8316	***	3376	***	***
51 Bad debts	10422	*420	-	-	-	-	*598	*345	*957	***	425	***	***
52 Rent paid on business property	166504	-	-	-	*2346	-	*7229	*622	*3142	***	3513	***	***
53 Taxes paid	374658	*1954	-	-	*1081	-	*9686	*5922	20691	***	13291	***	***
54 Interest paid	604038	*3140	-	-	*1216	-	*6747	*4890	16511	***	22153	***	***
55 Contributions or gifts	14844	*140	-	-	-	-	*81	*602	*478	***	185	***	***
56 Amortization	84640	-	-	-	-	-	*1026	-	*212	***	321	***	***
57 Depreciation	619054	*1045	-	-	*2287	-	*8129	*9035	25878	***	28464	***	***
58 Depletion	4903	-	-	-	-	-	-	-	-	***	-	***	***
59 Advertising	1018824	*977	-	-	*223	-	*531	*15223	*30885	***	54303	***	***
60 Pension, prof sh, stock, annuity	138211	-	-	-	-	-	*1119	*3003	*2745	***	934	***	***
61 Employee benefit programs	299562	-	-	-	-	-	*4949	*2718	*12449	***	23433	***	***
62 Net loss, noncapital assets	16347	*4	-	-	-	-	-	*34	*141	***	394	***	***
63 Other deductions	3699980	*21211	-	-	*5798	-	*20562	*94536	162716	***	123756	***	***
64 Total receipts less total deducts	1566540	*3127	-	-	*9008	-	*6440	*28135	34984	***	66675	***	***
65 Const taxable inc frm rel frn corps	134735	-	-	-	-	-	-	-	-	***	-	***	***
66 Net income, total	1696276	*3127	-	-	*9008	-	*6440	*26907	34943	***	65256	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120S	107697	-	-	-	*9008	-	-	-	*8427	***	40588	***	***
70 Statutory special deductions, total	35614	-	-	-	-	-	*2339	*15545	*165	***	21	***	***
71 Net operating loss deduction	*17235	-	-	-	-	-	*2339	*1834	*153	***	-	***	***
72 Dividends received deduction	*18379	-	-	-	-	-	-	*13710	*11	***	21	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
74 Income subject to tax	1552965	*3127	-	-	-	-	*4101	*11363	*26352	***	24647	***	***
75 Income tax before credits, total	551185	*889	-	-	-	-	*1055	*3863	*9132	***	8424	***	***
76 Regular tax	538912	*889	-	-	-	-	*1055	*3863	*8960	***	8402	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	***
78 Recapture of investment credit	13	-	-	-	-	-	-	-	-	***	-	***	***
79 Alternative minimum tax	*10259	-	-	-	-	-	-	-	*173	***	-	***	***
80 Environmental tax	2001	-	-	-	-	-	-	-	-	***	22	***	***
81 Foreign tax credit	92926	-	-	-	-	-	-	-	-	***	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	***
84 Nonconventional source fuel credit	*14	-	-	-	-	-	-	-	-	***	-	***	***
85 General business credit	10454	-	-	-	-	-	*14	-	*109	***	276	***	***
86 Prior year minimum tax credit	*2467	-	-	-	-	-	*108	-	*4	***	304	***	***
87 Income tax after credits, total	445324	*889	-	-	-	-	*933	*3863	*9020	***	7844	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Grain mill products

MINOR INDUSTRY 2040 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1084	*19	*454	***	-	*230	212	*41	40	*17	***	***	15
2 Total assets	49553868	-	*15698	***	-	*175976	525192	*319955	572858	*637226	***	***	46083046
3 Cash	1299995	-	*445	***	-	*18872	101355	*32953	76685	*40809	***	***	934130
4 Notes and accounts receivable	4963758	-	-	***	-	*67664	107730	*71132	152285	*141266	***	***	4228419
5 Less: Allowance for bad debts	149176	-	-	***	-	-	*2198	*609	5111	*2032	***	***	133335
6 Inventories	6601884	-	*391	***	-	*21336	142356	*63848	66631	*98913	***	***	6010622
7 Investments in govt. obligations, Total	146504	-	-	***	-	-	-	-	-	-	***	***	146504
8 Tax-exempt securities	4311	-	-	***	-	-	-	-	-	-	***	***	-
9 Other current assets	3129598	-	-	***	-	*1258	*9394	*25105	20851	*51713	***	***	2976005
10 Loans to stockholders	288664	-	-	***	-	*5595	*809	-	*14987	*13341	***	***	252967
11 Mortgage and real estate loans	*6166	-	-	***	-	-	-	-	*6166	-	***	***	-
12 Other investments	6780442	-	-	***	-	-	*25216	*7041	*40026	*10592	***	***	6509455
13 Depreciable assets	25286027	-	*17302	***	-	*134222	352340	*250990	406339	*545710	***	***	22743636
14 Less: Accumulated depreciation	11664238	-	*3122	***	-	*80784	214856	*148194	232813	*298259	***	***	10315580
15 Depletable assets	-	-	-	***	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	***	-	-	-	-	-	-	***	***	-
17 Land	1031259	-	*681	***	-	*8883	*11201	*17611	4602	*17611	***	***	947620
18 Intangible assets (Amortizable)	8228095	-	-	***	-	-	*501	*901	*4661	*6397	***	***	8202953
19 Less: Accumulated amortization	804673	-	-	***	-	-	*143	*292	*1945	*4603	***	***	794943
20 Other assets	4405249	-	-	***	-	*-1070	*-8513	*-531	*19496	*15768	***	***	4374592
21 Total liabilities	49553868	-	*15698	***	-	*175976	525192	*319955	572858	*637226	***	***	46083046
22 Accounts payable	6940099	-	-	***	-	*16183	166928	*30961	93352	*90514	***	***	6391879
23 Mort, notes, and bonds under 1 yr	5068589	-	-	***	-	*21430	*33020	*37030	*18436	*34676	***	***	4835606
24 Other current liabilities	3377826	-	-	***	-	*9026	*10172	*17534	90402	*67524	***	***	3089391
25 Loans from stockholders	175774	-	*14546	***	-	*6110	*6771	*353	*7555	*7741	***	***	132699
26 Mort, notes, bonds, 1 yr or more	13707651	-	-	***	-	*16880	*37898	*50316	*45625	*70523	***	***	13284996
27 Other liabilities	4000236	-	-	***	-	*14221	*3765	*2253	*12734	*16949	***	***	3899743
28 Net worth	16283693	-	*1152	***	-	*92126	266639	*181508	304755	*349298	***	***	14448731
29 Capital stock	3231022	-	*4541	***	-	*8455	10306	*3837	12113	*9745	***	***	3132345
30 Paid-in or capital surplus	6773039	-	-	***	-	*582	*47565	-	55095	*81521	***	***	6533474
31 Retained earnings, appropriated	139000	-	-	***	-	-	-	-	-	-	***	***	139000
32 Retained earnings, unappropriate	12252157	-	-	***	-	*88339	*89454	*39852	*200916	*181608	***	***	11357097
33 Retained earnings (S CORP)	673075	-	*-3389	***	-	-	*124093	*137819	*83514	*77330	***	***	-
34 Less: Cost of treasury stock	6784601	-	-	***	-	*5250	*4779	-	*46883	*906	***	***	6713185
35 Total receipts	82287728	*100624	*1800	***	-	*771546	2064421	*749004	1695246	*1658620	***	***	72551940
36 Business receipts	78962445	*99986	*1787	***	-	*759039	2056191	*747666	1679948	*1652525	***	***	69306227
37 Interest	1195064	-	-	***	-	*2796	*906	*420	*8169	*1708	***	***	1174330
38 Interest on govt. obligations, State and local	6518	-	-	***	-	-	-	-	*157	*173	***	***	5020
39 Rents	306151	-	-	***	-	*40	*520	-	*163	*506	***	***	302648
40 Royalties	685924	-	-	***	-	-	-	-	-	-	***	***	685724
41 Net S-T cap gain less net LT loss	*485	-	-	***	-	*168	-	-	*193	-	***	***	30
42 Net L-T cap gain less net ST loss	112971	-	-	***	-	*3796	-	-	*11	*3	***	***	107548
43 Net gain, noncapital assets	104794	*399	-	***	-	*5090	*298	*219	*996	*658	***	***	95200
44 Dividends, domestic corporations	9512	-	-	***	-	-	-	-	*68	*22	***	***	6643
45 Dividends, foreign corporations	459291	-	-	***	-	-	*3151	-	-	-	***	***	452713
46 Other receipts	444571	*240	*13	***	-	*615	*3354	*699	5542	*3024	***	***	415858
47 Total deductions	78076499	*97236	*1658	***	-	*756861	2012041	*722439	1600075	*1593582	***	***	68781015
48 Cost of sales and operations	52737563	*80422	*212	***	-	*600854	1689279	*635667	1317757	*1342856	***	***	45069315
49 Compensation of officers	221146	*1387	-	***	-	*10101	*20589	*6280	32147	*19595	***	***	106895
50 Repairs	656059	-	*84	***	-	*8458	*26353	*6035	4177	*3217	***	***	602773
51 Bad debts	65991	-	-	***	-	*875	*10753	*178	3625	*1238	***	***	48434
52 Rent paid on business property	649383	*31	-	***	-	*3330	*3487	*1505	*3982	*582	***	***	626748
53 Taxes paid	1051478	*1263	*338	***	-	*11034	20227	*10680	17045	*17128	***	***	945004
54 Interest paid	2406348	*34	-	***	-	*3755	*6635	*5168	10318	*10232	***	***	2348441
55 Contributions or gifts	93384	-	-	***	-	*1	*32	2	*950	*409	***	***	90866
56 Amortization	144683	-	-	***	-	-	*70	*33	*1634	*750	***	***	139486
57 Depreciation	1704772	*1011	*525	***	-	*15449	26390	*12228	25310	*33927	***	***	1532740
58 Depletion	10	-	-	***	-	-	-	-	-	-	***	***	-0
59 Advertising	6032609	*191	-	***	-	*1505	1709	*1583	21239	*25069	***	***	5858162
60 Pension, prof sh, stock, annuity	391502	*415	-	***	-	*2290	*3421	*1212	6656	*12823	***	***	352869
61 Employee benefit programs	1099883	*545	-	***	-	*7503	*4760	*6594	12287	*6253	***	***	1037481
62 Net loss, noncapital assets	34078	-	-	***	-	-	*238	-	*188	*6	***	***	33535
63 Other deductions	10787611	*11937	*500	***	-	*91707	198097	*35274	142759	*119498	***	***	9988265
64 Total receipts less total deducts	4211229	*3389	*142	***	-	*14685	52380	*26565	95172	*65038	***	***	3770925
65 Const taxable inc frm rel frn corps	284363	-	-	***	-	-	-	-	-	-	***	***	283156
66 Net income, total	4489073	*3389	*142	***	-	*14685	52380	*26565	95015	*64866	***	***	4049062
67 Net income, Form 1120-A	-	-	-	***	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	***	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	275105	*3389	*142	***	-	-	*34554	*20044	*62108	*32450	***	***	-
70 Statutory special deductions, total	144321	-	-	***	-	-	*7534	-	*586	*22	***	***	133211
71 Net operating loss deduction	*110488	-	-	***	-	-	*4383	-	*538	-	***	***	102764
72 Dividends received deduction	33833	-	-	***	-	-	*3151	-	*48	*22	***	***	30447
73 Public utility div paid deduction	-	-	-	***	-	-	-	-	-	-	***	***	-
74 Income subject to tax	4069702	-	-	***	-	*14685	*10307	*6521	*32320	*32434	***	***	3915851
75 Income tax before credits, total	1431667	-	-	***	-	*4071	*3206	*2223	*11115	*11252	***	***	1380080
76 Regular tax	1419261	-	-	***	-	*4071	*3127	*2223	*10975	*11027	***	***	1368242
77 Personal holding company tax	-	-	-	***	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	4	-	-	***	-	-	-	-	-	-	***	***	4
79 Alternative minimum tax	*6616	-	-	***	-	-	*80	-	*129	*199	***	***	6152
80 Environmental tax	5559	-	-	***	-	-	-	-	*11	*25	***	***	5455
81 Foreign tax credit	264647	-	-	***	-	-	-	-	-	-	***	***	263532
82 U.S. Possessions tax credit	320	-	-	***	-	-	131	189	-	-	***	***	-
83 Orphan drug credit	-	-	-	***	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	***	-	-	-	-	-	-	***	***	-
85 General business credit	23144	-	-	***	-	-	-	-	-	*100	***	***	23003
86 Prior year minimum tax credit	*2967	-	-	***	-	-	-	-	*27	*169	***	***	2512
87 Income tax after credits, total	1140589	-	-	***	-	*4071	*3075	*2034	*11088	*10983	***	***	1091034

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1378	*6	*421	*297	*189	*62	235	*83	50	*13	***	3	***
2 Total assets	7381632	-	*34457	*38868	*67854	*56680	488399	*569237	781522	*509174	***	395501	***
3 Cash	412948	-	*5738	*4318	*2529	*8502	94209	*38487	83654	*46946	***	9890	***
4 Notes and accounts receivable	1134240	-	*7589	*11847	*27014	*22833	94999	*114995	119366	*102010	***	88513	***
5 Less: Allowance for bad debts	20837	-	*100	-	-	*249	*725	*93	*2605	*2551	***	4997	***
6 Inventories	669422	-	*4536	*2906	*10614	*5791	57518	*65141	77327	*31321	***	43021	***
7 Investments in govt. obligations, Total	5305	-	-	-	-	-	-	-	-	-	***	-	***
8 Tax-exempt securities	*26168	-	*426	-	-	-	-	*9389	*2670	*215	***	-	***
9 Other current assets	166551	-	*3416	*377	*5637	*931	5303	*34720	30522	*7001	***	7582	***
10 Loans to stockholders	32341	-	*2098	*5508	-	-	*695	*331	*1343	*593	***	285	***
11 Mortgage and real estate loans	*820	-	*16	-	-	-	-	-	-	-	***	-	***
12 Other investments	1252175	-	*3628	-	*2183	-	*20348	*16963	71295	*31680	***	96173	***
13 Depreciable assets	5651000	-	*11586	*50313	*102541	*52254	451433	*618076	798926	*543148	***	271858	***
14 Less: Accumulated depreciation	2951124	-	*7458	*41900	*84857	*34202	240513	*374051	437749	*308431	***	130285	***
15 Depletable assets	*1841	-	-	-	*1841	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	*1841	-	-	-	*1841	-	-	-	-	-	***	-	***
17 Land	146094	-	*1022	-	*1818	-	*4554	*24384	15700	*19035	***	2815	***
18 Intangible assets (Amortizable)	782063	-	-	*89	-	*2470	*2078	*20368	*10819	*37223	***	7469	***
19 Less: Accumulated amortization	98100	-	-	*71	-	*2299	*1801	*5853	*2196	*7921	***	1223	***
20 Other assets	172567	-	*1960	*5481	*377	*650	*302	*6381	12451	*8905	***	4401	***
21 Total liabilities	7381632	-	*34457	*38868	*67854	*56680	488399	*569237	781522	*509174	***	395501	***
22 Accounts payable	617492	-	*4396	*9999	*13798	*8139	43031	*59981	76533	*42871	***	45594	***
23 Mort, notes, and bonds under 1 yr	274546	-	-	*3268	*1352	*4862	34149	*47340	57004	*14651	***	5002	***
24 Other current liabilities	531465	-	*3029	*4318	*6855	*934	19259	*24545	52046	*58099	***	26145	***
25 Loans from stockholders	146718	-	*780	-	-	-	*20753	*8835	*2087	-	***	-	***
26 Mort, notes, bonds, 1 yr or more	1464321	-	-	*1728	*778	*3694	93900	*127280	160284	*98692	***	101198	***
27 Other liabilities	363042	-	*942	*-206	-	-	*-0	*9358	*29232	*44435	***	19967	***
28 Net worth	3984050	-	*25310	*19761	*45073	*39052	277307	*291898	404336	*250428	***	197596	***
29 Capital stock	283270	-	*1335	*535	*1879	*2164	28132	*54248	7733	*28891	***	5183	***
30 Paid-in or capital surplus	1148672	-	*9541	*2931	*19392	*416	*16677	*17459	*-4940	*10944	***	114569	***
31 Retained earnings, appropriated	40	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings, unappropriate	1933400	-	*14864	*16295	*26710	*34115	*54780	*58078	261920	*118802	***	94456	***
33 Retained earnings (S CORP)	776048	-	-	-	-	*13127	*179020	*175479	*191836	*99958	***	-	***
34 Less: Cost of treasury stock	157381	-	*430	-	*2908	*10770	*1303	*13366	*52213	*8166	***	16613	***
35 Total receipts	14150181	*544207	*81012	*261250	*399532	*207347	1009979	*1332488	1838392	*1274304	***	672767	***
36 Business receipts	13998143	*541731	*77728	*257705	*399001	*205968	981983	*1327962	1819561	*1263819	***	662934	***
37 Interest	21599	*582	*251	*16	*1	*217	*1896	*251	2399	*617	***	3196	***
38 Interest on govt. obligations, State and local	4292	-	-	-	-	-	*34	*478	*159	*514	***	-	***
39 Rents	9350	114	-	-	-	-	-	*17	*20	*432	***	1282	***
40 Royalties	*5159	-	-	-	-	-	-	-	*1206	1105	***	2406	***
41 Net S-T cap gain less net LT loss	*90	-	-	-	-	-	-	-	*71	-	***	10	***
42 Net L-T cap gain less net ST loss	11470	1	-	*750	-	-	-	*908	*5589	-	***	-	***
43 Net gain, noncapital assets	13963	215	-	*2779	-	*112	*87	*232	*5160	*529	***	28	***
44 Dividends, domestic corporations	1600	-	*89	-	*477	-	-	-	*307	*589	***	6	***
45 Dividends, foreign corporations	47	47	-	-	-	-	-	-	-	-	***	-	***
46 Other receipts	84468	1517	*2945	-	*53	*1050	*25979	*2640	3921	*6699	***	2904	***
47 Total deductions	13373301	*519631	*74442	*256632	*396145	*174431	921957	*1267301	1718709	*1236901	***	643376	***
48 Cost of sales and operations	7880175	*261864	*36400	*159468	*255768	*106725	585396	*825380	1124995	*563664	***	428144	***
49 Compensation of officers	235984	*3739	*6360	*9460	*14537	*4072	42734	*35042	47952	*22497	***	6153	***
50 Repairs	95945	3834	*250	*3228	*4761	*1798	*7740	*5355	13025	*8113	***	2735	***
51 Bad debts	22132	*484	*44	*980	*614	*36	*3208	*2267	1149	*1840	***	2908	***
52 Rent paid on business property	236026	*2133	*2338	*12482	*6885	*3239	*5782	*4718	22906	*7706	***	20180	***
53 Taxes paid	407996	*17589	*9454	*20717	*12575	*6426	27775	*39970	50565	*48401	***	15565	***
54 Interest paid	141031	*8067	*1	*1269	*457	*770	7168	*15320	12939	*7553	***	4933	***
55 Contributions or gifts	15159	364	*127	*128	*331	*129	*445	*717	1723	*1472	***	921	***
56 Amortization	19826	2517	-	-	-	*40	*100	*1780	*844	*664	***	741	***
57 Depreciation	425624	*20019	*2726	*2659	*4956	*3574	32723	*35615	69109	*38271	***	16214	***
58 Depletion	58	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	203737	*5055	*41	*9244	*3249	*1452	10598	*29026	19638	*26489	***	6546	***
60 Pension, prof sh, stock, annuity	128392	3601	-	-	-	*1226	*2583	*7715	13040	*33071	***	4200	***
61 Employee benefit programs	378409	21377	*1785	*2471	*2547	*5118	*16776	*27528	28915	*58353	***	12216	***
62 Net loss, noncapital assets	2163	*337	-	-	-	*9	*184	*3	*1168	336	***	-	***
63 Other deductions	3180645	*168652	*14916	*34526	*89464	*39816	178745	*236866	310740	*418471	***	121919	***
64 Total receipts less total deducts	776880	*24576	*6571	*4617	*3387	*32916	88022	*65186	119683	*37404	***	29391	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	-	***
66 Net income, total	772588	*24576	*6571	*4617	*3387	*32916	87988	*64708	119524	*36889	***	29391	***
67 Net income, Form 1120-A	*4136	-	*4136	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	252402	-	-	-	-	*22790	*70736	*31803	*45567	*18196	***	-	***
70 Statutory special deductions, total	9426	47	*62	*3531	*301	-	*849	*311	*215	*412	***	4	***
71 Net operating loss deduction	*8344	-	-	*3531	*53	-	*849	*311	-	-	***	-	***
72 Dividends received deduction	1083	47	*62	-	*249	-	-	-	*215	*412	***	4	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	511167	*24528	*6509	*1086	*3086	*10126	*16403	*32595	73763	*18532	***	29387	***
75 Income tax before credits, total	176165	*9185	*993	*163	*463	*3223	*4984	*11026	25509	*6323	***	10039	***
76 Regular tax	173446	*8548	*993	*163	*463	*3223	*4916	*11015	25080	*6304	***	10004	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	*2176	*610	-	-	-	-	*68	-	*382	-	***	-	***
80 Environmental tax	536	27	-	-	-	-	-	*11	*47	*13	***	35	***
81 Foreign tax credit	*141	10	-	-	-	-	-	-	*111	-	***	19	***
82 U.S. Possessions tax credit	522	-	-	-	-	-	-	-	522	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	1524	-	-	-	*16	-	-	*46	*819	*7	***	375	***
86 Prior year minimum tax credit	*3922	1368	-	-	-	-	*41	*650	*160	*56	***	-	***
87 Income tax after credits, total	170056	*7807	*993	*163	*447	*3223	*4943	*10330	23897	*6260	***	9644	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	486	***	-	-	*271	*82	*58	*18	*18	*13	***	**	11
2 Total assets	12942088	***	-	-	*112593	*68171	*136295	*123256	*292556	*512934	***	**	10946563
3 Cash	319067	***	-	-	*12095	*31683	*5366	*12716	*24350	*13082	***	**	207621
4 Notes and accounts receivable	1291013	***	-	-	*17829	*5068	*14373	*35437	*63532	*105581	***	**	941605
5 Less: Allowance for bad debts	26318	***	-	-	-	*134	-	*208	*1815	*2497	***	**	19043
6 Inventories	2143499	***	-	-	*18439	*9454	*38660	*18503	*59965	*89640	***	**	1667014
7 Investments in govt. obligations, Total	269643	***	-	-	-	-	-	-	-	-	***	-	269643
8 Tax-exempt securities	*23546	***	-	-	-	*7450	-	-	*71	-	***	-	14319
9 Other current assets	924525	***	-	-	*18243	*111	*10474	*4519	*20013	*34862	***	**	804497
10 Loans to stockholders	*237660	***	-	-	*38149	-	*5064	-	*1758	-	***	-	192689
11 Mortgage and real estate loans	*3184	***	-	-	-	-	-	-	-	*177	***	-	-
12 Other investments	2800918	***	-	-	-	*6423	*2449	*247	*3449	*11535	***	**	2708307
13 Depreciable assets	6735804	***	-	-	*103259	*21780	*139414	*84034	*201329	*446729	***	**	5276386
14 Less: Accumulated depreciation	2972152	***	-	-	*99424	*15627	*82815	*37560	*101860	*216979	***	**	2224004
15 Depletable assets	58221	***	-	-	-	-	-	-	-	-	***	-	57850
16 Less: Accumulated depletion	3968	***	-	-	-	-	-	-	-	-	***	-	3968
17 Land	458427	***	-	-	*2959	*1638	*1873	*1598	*16448	*13122	***	**	414333
18 Intangible assets (Amortizable)	232271	***	-	-	-	-	*1025	*169	*2213	*10547	***	-	212721
19 Less: Accumulated amortization	45137	***	-	-	-	-	*117	*161	*1437	*6325	***	-	32047
20 Other assets	491887	***	-	-	*1043	*326	*529	*3963	*4539	*13459	***	**	458640
21 Total liabilities	12942088	***	-	-	*112593	*68171	*136295	*123256	*292556	*512934	***	**	10946563
22 Accounts payable	998963	***	-	-	*10586	*497	*9667	*26543	*35801	*43798	***	**	809679
23 Mort, notes, and bonds under 1 yr	1000436	***	-	-	*2592	-	*33897	*2964	*40679	*84127	***	**	739382
24 Other current liabilities	1021564	***	-	-	*9196	*2417	*2929	*2992	*14318	*28822	***	**	925352
25 Loans from stockholders	*237243	***	-	-	*11960	*6924	*3528	*2081	*15941	*3736	***	-	193072
26 Mort, notes, bonds, 1 yr or more	1695661	***	-	-	-	-	*43395	*12236	*19961	*63350	***	**	1413925
27 Other liabilities	1060490	***	-	-	-	*2313	-	-	*2471	*18692	***	**	1023837
28 Net worth	6927733	***	-	-	*78259	*56020	*42880	*76440	*163385	*270409	***	**	5841316
29 Capital stock	243555	***	-	-	*5865	*1022	*6666	*686	*29819	*12121	***	**	170139
30 Paid-in or capital surplus	670324	***	-	-	-	*575	*6711	*7101	*3824	*51550	***	**	484456
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	-	***	-	-
32 Retained earnings, unappropriate	5580582	***	-	-	*15238	*13624	*33369	-	*39034	*131345	***	**	5116161
33 Retained earnings (S CORP)	617850	***	-	-	*57156	*40799	*5678	*68751	*95406	*75412	***	**	235229
34 Less: Cost of treasury stock	184578	***	-	-	-	-	*9544	*98	*4697	*19	***	-	164670
35 Total receipts	16214300	***	-	-	*260861	*104679	*306990	*709771	*651359	*827155	***	**	12308129
36 Business receipts	15756770	***	-	-	*260803	*103133	*302607	*708595	*642250	*811266	***	**	11889272
37 Interest	68859	***	-	-	-	*125	*167	-	*133	*628	***	**	66020
38 Interest on govt. obligations, State and local	7468	***	-	-	-	*422	-	-	*6	*501	***	**	6252
39 Rents	17045	***	-	-	-	-	-	-	*2073	*240	***	-	14696
40 Royalties	*51526	***	-	-	-	-	-	-	*1337	-	***	-	50104
41 Net S-T cap gain less net LT loss	2922	***	-	-	-	-	-	-	-	-	***	-	2921
42 Net L-T cap gain less net ST loss	*2312	***	-	-	-	-	-	-	*1174	*127	***	**	729
43 Net gain, noncapital assets	2760	***	-	-	-	*406	*81	*111	*18	*130	***	**	1672
44 Dividends, domestic corporations	7524	***	-	-	-	-	-	-	*17	-	***	-	7507
45 Dividends, foreign corporations	216948	***	-	-	-	-	-	-	-	-	***	-	216948
46 Other receipts	80164	***	-	-	*59	*593	*4136	*1065	*4351	*14263	***	**	52009
47 Total deductions	15036106	***	-	-	*243982	*93941	*288564	*670033	*595413	*790974	***	**	11372234
48 Cost of sales and operations	9297494	***	-	-	*171030	*72318	*150266	*550455	*414664	*535689	***	**	6636561
49 Compensation of officers	125470	***	-	-	*16871	*6406	*8062	*4293	*8576	*14407	***	**	59498
50 Repairs	141649	***	-	-	*5077	*89	*3448	*2628	*2291	*3539	***	**	121691
51 Bad debts	12069	***	-	-	-	*13	*563	*1891	*912	*1765	***	**	5884
52 Rent paid on business property	83061	***	-	-	*6470	*1727	*792	*385	*3544	*9636	***	**	50410
53 Taxes paid	288173	***	-	-	*5927	*1519	*11656	*6842	*10052	*14942	***	**	221012
54 Interest paid	219340	***	-	-	*114	-	*7370	*1371	*4969	*8605	***	**	184233
55 Contributions or gifts	36448	***	-	-	-	*43	*80	-	*14	*305	***	**	35647
56 Amortization	18376	***	-	-	-	-	*284	*277	*920	*1150	***	**	14974
57 Depreciation	431691	***	-	-	*2964	*1691	*9999	*4519	*14838	*32775	***	**	335480
58 Depletion	*1489	***	-	-	-	-	-	-	*199	-	***	-	1276
59 Advertising	1061406	***	-	-	*1333	*513	*2048	*2667	*13294	*10276	***	**	1020891
60 Pension, prof sh, stock, annuity	181403	***	-	-	*1818	*2153	*318	*268	*1142	*4019	***	-	169608
61 Employee benefit programs	224146	***	-	-	-	*692	*2714	*268	*3317	*10222	***	**	189991
62 Net loss, noncapital assets	*20379	***	-	-	-	-	*138	-	-	-	***	-	20170
63 Other deductions	2893512	***	-	-	*32379	*6776	*90825	*94168	*116681	*143644	***	**	2304908
64 Total receipts less total deducts	1178194	***	-	-	*16879	*10738	*18427	*39738	*55946	*36180	***	**	935895
65 Const taxable inc frm rel frn corps	116839	***	-	-	-	-	-	-	-	-	***	-	116839
66 Net income, total	1287565	***	-	-	*16879	*10316	*18427	*39738	*55940	*35680	***	**	1046483
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	-	-
68 Net income, Form 1120F	*61	***	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120S	200053	***	-	-	*15621	*9413	*10867	*39738	*34517	*13975	***	**	67518
70 Statutory special deductions, total	19764	***	-	-	-	-	*2497	-	*12	-	***	-	17148
71 Net operating loss deduction	*2896	***	-	-	-	-	*2497	-	-	-	***	-	292
72 Dividends received deduction	16868	***	-	-	-	-	-	-	*12	-	***	-	16856
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
74 Income subject to tax	1067748	***	-	-	*1259	*903	*5062	-	*21412	*21705	***	**	961817
75 Income tax before credits, total	375238	***	-	-	*189	*135	*1651	-	*7293	*7398	***	**	339257
76 Regular tax	372195	***	-	-	*189	*135	*1651	-	*7280	*7380	***	**	336428
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	-	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Alternative minimum tax	1689	***	-	-	-	-	-	-	-	-	***	-	1546
80 Environmental tax	1354	***	-	-	-	-	-	-	*13	*18	***	**	1282
81 Foreign tax credit	102230	***	-	-	-	-	-	-	-	-	***	-	102230
82 U.S. Possessions tax credit	8440	***	-	-	-	-	-	-	-	-	***	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	***	-	-
85 General business credit	3191	***	-	-	-	-	-	-	-	-	***	-	2063
86 Prior year minimum tax credit	*1599	***	-	-	-	-	-	-	-	*30	***	-	1569
87 Income tax after credits, total	259778	***	-	-	*189	*135	*1651	-	*7293	*7368	***	**	233395

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2081
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	*33	-	-	-	-	-	***	-	-	-	3	**	***
2	Total assets	*22502552	-	-	-	-	-	***	-	-	-	276158	**	***
3	Cash	*206497	-	-	-	-	-	***	-	-	-	5951	**	***
4	Notes and accounts receivable	*1754019	-	-	-	-	-	***	-	-	-	29526	**	***
5	Less: Allowance for bad debts	4072	-	-	-	-	-	***	-	-	-	364	**	***
6	Inventories	*1025318	-	-	-	-	-	***	-	-	-	50440	**	***
7	Investments in govt. obligations, Total	200	-	-	-	-	-	***	-	-	-	-	-	***
8	Tax-exempt securities	60648	-	-	-	-	-	***	-	-	-	-	-	***
9	Other current assets	54667	-	-	-	-	-	***	-	-	-	2504	**	***
10	Loans to stockholders	-	-	-	-	-	-	***	-	-	-	-	-	***
11	Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	-	-	-	***
12	Other investments	9802689	-	-	-	-	-	***	-	-	-	33254	**	***
13	Depreciable assets	*13295382	-	-	-	-	-	***	-	-	-	217142	**	***
14	Less: Accumulated depreciation	*5481142	-	-	-	-	-	***	-	-	-	79798	**	***
15	Depletable assets	-	-	-	-	-	-	***	-	-	-	-	-	***
16	Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	-	-	***
17	Land	*323246	-	-	-	-	-	***	-	-	-	1817	**	***
18	Intangible assets (Amortizable)	767892	-	-	-	-	-	***	-	-	-	24210	**	***
19	Less: Accumulated amortization	45777	-	-	-	-	-	***	-	-	-	10802	**	***
20	Other assets	*742985	-	-	-	-	-	***	-	-	-	2277	**	***
21	Total liabilities	*22502552	-	-	-	-	-	***	-	-	-	276158	**	***
22	Accounts payable	*1402446	-	-	-	-	-	***	-	-	-	30158	**	***
23	Mort, notes, and bonds under 1 yr	654509	-	-	-	-	-	***	-	-	-	20272	**	***
24	Other current liabilities	*1434166	-	-	-	-	-	***	-	-	-	13039	**	***
25	Loans from stockholders	-	-	-	-	-	-	***	-	-	-	-	-	***
26	Mort, notes, bonds, 1 yr or more	4594190	-	-	-	-	-	***	-	-	-	62444	**	***
27	Other liabilities	5607402	-	-	-	-	-	***	-	-	-	16633	**	***
28	Net worth	*8809839	-	-	-	-	-	***	-	-	-	133611	**	***
29	Capital stock	*368420	-	-	-	-	-	***	-	-	-	2796	**	***
30	Paid-in or capital surplus	4516957	-	-	-	-	-	***	-	-	-	68080	**	***
31	Retained earnings, appropriated	-	-	-	-	-	-	***	-	-	-	-	-	***
32	Retained earnings, unappropriate	6798034	-	-	-	-	-	***	-	-	-	67932	**	***
33	Retained earnings (S CORP)	*37472	-	-	-	-	-	***	-	-	-	-	-	***
34	Less: Cost of treasury stock	2911044	-	-	-	-	-	***	-	-	-	5198	-	***
35	Total receipts	*16266943	-	-	-	-	-	***	-	-	-	274736	**	***
36	Business receipts	*15931970	-	-	-	-	-	***	-	-	-	272784	**	***
37	Interest	90730	-	-	-	-	-	***	-	-	-	723	**	***
38	Interest on govt. obligations, State and local	40	-	-	-	-	-	***	-	-	-	12	**	***
39	Rents	26674	-	-	-	-	-	***	-	-	-	2	-	***
40	Royalties	35409	-	-	-	-	-	***	-	-	-	-	-	***
41	Net S-T cap gain less net LT loss	-	-	-	-	-	-	***	-	-	-	257	-	***
42	Net L-T cap gain less net ST loss	11753	-	-	-	-	-	***	-	-	-	6	**	***
43	Net gain, noncapital assets	12623	-	-	-	-	-	***	-	-	-	30	-	***
44	Dividends, domestic corporations	1439	-	-	-	-	-	***	-	-	-	599	**	***
45	Dividends, foreign corporations	9865	-	-	-	-	-	***	-	-	-	323	**	***
46	Other receipts	146441	-	-	-	-	-	***	-	-	-	258617	**	***
47	Total deductions	*14952645	-	-	-	-	-	***	-	-	-	222600	**	***
48	Cost of sales and operations	*7988842	-	-	-	-	-	***	-	-	-	2092	**	***
49	Compensation of officers	*53804	-	-	-	-	-	***	-	-	-	3	**	***
50	Repairs	*243329	-	-	-	-	-	***	-	-	-	66	**	***
51	Bad debts	*2104	-	-	-	-	-	***	-	-	-	261	**	***
52	Rent paid on business property	*94850	-	-	-	-	-	***	-	-	-	3453	**	***
53	Taxes paid	*2196128	-	-	-	-	-	***	-	-	-	3563	**	***
54	Interest paid	322307	-	-	-	-	-	***	-	-	-	27	**	***
55	Contributions or gifts	10299	-	-	-	-	-	***	-	-	-	597	**	***
56	Amortization	24203	-	-	-	-	-	***	-	-	-	13970	**	***
57	Depreciation	*744651	-	-	-	-	-	***	-	-	-	-	-	***
58	Depletion	1	-	-	-	-	-	***	-	-	-	106	**	***
59	Advertising	*817015	-	-	-	-	-	***	-	-	-	741	**	***
60	Pension, prof sh, stock, annuity	*148416	-	-	-	-	-	***	-	-	-	1688	**	***
61	Employee benefit programs	*237317	-	-	-	-	-	***	-	-	-	-	-	***
62	Net loss, noncapital assets	53	-	-	-	-	-	***	-	-	-	9451	**	***
63	Other deductions	*2069324	-	-	-	-	-	***	-	-	-	16119	**	***
64	Total receipts less total deducts	*1314298	-	-	-	-	-	***	-	-	-	71	**	***
65	Const taxable inc frm rel frn corps	71	-	-	-	-	-	***	-	-	-	16178	**	***
66	Net income, total	*1314329	-	-	-	-	-	***	-	-	-	-	-	***
67	Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	-	-	***
68	Net income, Form 1120F	-	-	-	-	-	-	***	-	-	-	-	-	***
69	Net income, Form 1120S	*14218	-	-	-	-	-	***	-	-	-	2529	**	***
70	Statutory special deductions, total	22338	-	-	-	-	-	***	-	-	-	2417	**	***
71	Net operating loss deduction	12658	-	-	-	-	-	***	-	-	-	112	**	***
72	Dividends received deduction	9681	-	-	-	-	-	***	-	-	-	-	-	***
73	Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	13649	**	***
74	Income subject to tax	1277773	-	-	-	-	-	***	-	-	-	5077	**	***
75	Income tax before credits, total	456074	-	-	-	-	-	***	-	-	-	4641	**	***
76	Regular tax	447049	-	-	-	-	-	***	-	-	-	-	-	***
77	Personal holding company tax	-	-	-	-	-	-	***	-	-	-	-	-	***
78	Recapture of investment credit	-0	-	-	-	-	-	***	-	-	-	418	**	***
79	Alternative minimum tax	7125	-	-	-	-	-	***	-	-	-	18	**	***
80	Environmental tax	1900	-	-	-	-	-	***	-	-	-	119	**	***
81	Foreign tax credit	119	-	-	-	-	-	***	-	-	-	-	-	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	-	-	***
83	Orphan drug credit	-	-	-	-	-	-	***	-	-	-	-	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	-	-	***
85	General business credit	3602	-	-	-	-	-	***	-	-	-	-	-	***
86	Prior year minimum tax credit	-	-	-	-	-	-	***	-	-	-	-	-	***
87	Income tax after credits, total	452353	-	-	-	-	-	***	-	-	-	4957	**	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

MINOR INDUSTRY 2088
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	477	***	-	-	*145	*106	*144	*30	*22	***	***	***	5
2	Total assets	28333592	-	-	-	*63886	*69262	*342964	*227100	*356810	***	***	***	24899437
3	Cash	244230	-	-	-	*20390	*24665	*45769	*10869	*6506	***	***	***	34686
4	Notes and accounts receivable	8618174	-	-	-	*6063	*6902	*27255	*7597	*62331	***	***	***	8157995
5	Less: Allowance for bad debts	15431	-	-	-	-	-	*20	-	*462	***	***	***	4698
6	Inventories	2272062	-	-	-	*27501	*10291	*145430	*125325	*124941	***	***	***	1018678
7	Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	***	***	-
8	Tax-exempt securities	40	-	-	-	-	-	-	-	-	***	***	***	40
9	Other current assets	2597636	-	-	-	*2944	*224	*2467	*7082	*6325	***	***	***	2536555
10	Loans to stockholders	*6040	-	-	-	-	-	*1595	*644	*2923	***	***	***	-
11	Mortgage and real estate loans	*6037	-	-	-	-	-	-	-	-	***	***	***	-
12	Other investments	11248152	-	-	-	-	-	*1144	*12319	*547	***	***	***	11067334
13	Depreciable assets	3093120	-	-	-	*11047	*42748	*148828	*88629	*161550	***	***	***	1398822
14	Less: Accumulated depreciation	1262622	-	-	-	*4654	*17442	*49843	*40762	*60467	***	***	***	561076
15	Depletable assets	-	-	-	-	-	-	-	-	-	***	***	***	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
17	Land	166545	-	-	-	-	*1874	*17852	*12685	*22042	***	***	***	39440
18	Intangible assets (Amortizable)	918168	-	-	-	-	-	*596	*2646	*36464	***	***	***	830102
19	Less: Accumulated amortization	71683	-	-	-	-	-	*134	*67	*12627	***	***	***	51775
20	Other assets	513124	-	-	-	*594	-	*2026	*133	*6736	***	***	***	433334
21	Total liabilities	28333592	-	-	-	*63886	*69262	*342964	*227100	*356810	***	***	***	24899437
22	Accounts payable	7042880	-	-	-	*713	*2668	*5497	*22136	*34938	***	***	***	6836302
23	Mort, notes, and bonds under 1 yr	636513	-	-	-	-	-	*30904	*19570	*32031	***	***	***	290132
24	Other current liabilities	1093107	-	-	-	*34	*1361	*21221	*19956	*8757	***	***	***	849721
25	Loans from stockholders	156777	-	-	-	*16538	*3052	*50995	*84052	*733	***	***	***	-
26	Mort, notes, bonds, 1 yr or more	6732144	-	-	-	-	*29003	*50267	*32291	*32278	***	***	***	5879833
27	Other liabilities	571390	-	-	-	*29125	*99	*2781	-	*544	***	***	***	426801
28	Net worth	12100781	-	-	-	*17475	*33079	*181300	*49095	*247528	***	***	***	10616648
29	Capital stock	405307	-	-	-	*1729	*34483	*52066	*18227	*3229	***	***	***	201317
30	Paid-in or capital surplus	5543843	-	-	-	*2943	-	*33647	*13613	*131378	***	***	***	5089350
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	***	-
32	Retained earnings, unappropriate	5701403	-	-	-	*12803	*22156	*67899	*-55011	*30718	***	***	***	5333751
33	Retained earnings (S CORP)	468343	-	-	-	-	*-23560	*32455	*72266	*83752	***	***	***	-
34	Less: Cost of treasury stock	*18115	-	-	-	-	-	*4767	-	*1548	***	***	***	7770
35	Total receipts	9223527	***	-	-	*29284	*93961	*254098	*156502	*369478	***	***	***	6042169
36	Business receipts	8430111	***	-	-	*28250	*92609	*238494	*158299	*363869	***	***	***	5379318
37	Interest	105016	***	-	-	*210	*518	*423	-	*476	***	***	***	94049
38	Interest on govt. obligations, State and local	*748	-	-	-	-	-	-	-	*51	***	***	***	39
39	Rents	2036	-	-	-	-	*574	-	-	*692	***	***	***	46
40	Royalties	2905	***	-	-	-	-	-	-	-	***	***	***	2622
41	Net S-T cap gain less net LT loss	383	-	-	-	-	-	-	-	-	***	***	***	-
42	Net L-T cap gain less net ST loss	*43306	***	-	-	-	-	-	-	-	***	***	***	41840
43	Net gain, noncapital assets	5323	***	-	-	*133	-	*41	*405	1	***	***	***	2364
44	Dividends, domestic corporations	469173	***	-	-	-	-	-	-	-	***	***	***	428887
45	Dividends, foreign corporations	23869	***	-	-	-	-	-	-	-	***	***	***	10697
46	Other receipts	140656	***	-	-	*690	*260	*15139	*-2202	*4389	***	***	***	82308
47	Total deductions	8227640	***	-	-	*28282	*88271	*209391	*130768	*315974	***	***	***	5464851
48	Cost of sales and operations	4663446	***	-	-	*19189	*53042	*100472	*75788	*167879	***	***	***	3034305
49	Compensation of officers	120483	***	-	-	-	*1448	*8430	*14117	*13868	***	***	***	51593
50	Repairs	29547	***	-	-	*48	*214	*1566	*1267	*667	***	***	***	20974
51	Bad debts	4594	***	-	-	-	*96	*372	*76	*918	***	***	***	1293
52	Rent paid on business property	67818	***	-	-	-	*576	*6661	*3194	*56	***	***	***	48088
53	Taxes paid	763151	***	-	-	*609	*10034	*14201	*6866	*60040	***	***	***	415055
54	Interest paid	371710	***	-	-	*1690	*2800	*4074	*3283	*3628	***	***	***	286117
55	Contributions or gifts	11809	***	-	-	-	-	*3	-	*23	***	***	***	10485
56	Amortization	31211	***	-	-	-	-	*58	-	*453	***	***	***	26120
57	Depreciation	211342	***	-	-	*1480	*2114	*10846	*7749	*12971	***	***	***	108618
58	Depletion	*1117	-	-	-	-	-	*705	-	-	***	***	***	-
59	Advertising	563847	***	-	-	*219	*1816	*2684	*1331	*10562	***	***	***	501666
60	Pension, prof sh, stock, annuity	19480	***	-	-	-	-	*318	*1228	*2011	***	***	***	8104
61	Employee benefit programs	141041	***	-	-	*236	-	*1958	*1360	*1921	***	***	***	125131
62	Net loss, noncapital assets	4792	-	-	-	-	-	*407	-	*68	***	***	***	662
63	Other deductions	1222250	***	-	-	*4811	*16132	*56632	*14510	*40909	***	***	***	826639
64	Total receipts less total deducts	995886	***	-	-	*1001	*5690	*44707	*25733	*53504	***	***	***	577319
65	Const taxable inc frm rel frn corps	4625	-	-	-	-	-	-	-	-	***	***	***	4596
66	Net income, total	999763	***	-	-	*1001	*5690	*44707	*25733	*53453	***	***	***	581876
67	Net income, Form 1120-A	*1001	-	-	-	*1001	-	-	-	-	***	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	-
69	Net income, Form 1120S	152755	-	-	-	-	*3860	*8119	*24097	*28823	***	***	***	-
70	Statutory special deductions, total	484289	***	-	-	-	-	*3440	*1636	*1144	***	***	***	428915
71	Net operating loss deduction	*62826	-	-	-	-	-	*3440	*1636	*1144	***	***	***	48598
72	Dividends received deduction	421463	***	-	-	-	-	-	-	-	***	***	***	380317
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74	Income subject to tax	388194	***	-	-	*1001	*1830	*33147	*74	*23486	***	***	***	178276
75	Income tax before credits, total	139000	***	-	-	*150	*275	*11269	*26	*8133	***	***	***	65303
76	Regular tax	134467	***	-	-	*150	*275	*11269	*26	*8114	***	***	***	62326
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	-
79	Alternative minimum tax	*3331	-	-	-	-	-	-	-	-	***	***	***	2582
80	Environmental tax	511	***	-	-	-	-	-	-	*19	***	***	***	396
81	Foreign tax credit	486	-	-	-	-	-	-	-	-	***	***	***	484
82	U.S. Possessions tax credit	27829	-	-	-	-	-	-	-	4502	***	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
85	General business credit	8	-	-	-	-	-	-	-	-	***	***	***	-
86	Prior year minimum tax credit	245	-	-	-	-	-	-	-	-	***	***	***	-
87	Income tax after credits, total	110432	***	-	-	*150	*275	*11269	*26	*3631	***	***	***	64819

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2089 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	583	*9	-	***	*62	*37	275	*33	98	28	12	15	***
2 Total assets	99405278	-	-	***	*20754	*23472	694038	*255481	1573652	959560	835300	2180189	***
3 Cash	738575	-	-	***	*2140	*3513	44193	*21259	168897	51122	59219	123916	***
4 Notes and accounts receivable	55874518	-	-	-	*9867	*662	121732	*45539	288752	192375	170744	325654	***
5 Less: Allowance for bad debts	113736	-	-	-	-	-	*801	-	3680	5803	1108	4236	***
6 Inventories	2308504	-	-	-	*4067	*8852	117203	*53395	234560	129918	66468	202220	***
7 Investments in govt. obligations, Total	*41314	-	-	-	-	-	-	-	*3562	-	34425	-	***
8 Tax-exempt securities	*5350	-	-	-	-	-	*4940	-	*410	-	-	-	***
9 Other current assets	838575	-	-	-	*518	*171	19356	*12015	55177	31956	26312	42069	***
10 Loans to stockholders	34476	-	-	-	*839	*356	*12562	*4729	*7214	*2640	4002	2134	***
11 Mortgage and real estate loans	*7513	-	-	-	-	-	-	-	*4714	-	-	-	***
12 Other investments	23146604	-	-	-	-	-	*60411	*12768	109426	82387	94034	211635	***
13 Depreciable assets	19682487	-	-	-	*4800	*12330	703391	*204587	1450831	836268	602762	988534	***
14 Less: Accumulated depreciation	10034425	-	-	-	*1498	*6608	485178	*85096	951181	568953	363708	520876	***
15 Depletable assets	2338	-	-	-	-	-	-	-	-	-	2338	-	***
16 Less: Accumulated depletion	250	-	-	-	-	-	-	-	-	-	250	-	***
17 Land	1330793	-	-	-	-	*324	*31868	*12213	40854	43054	34741	39076	***
18 Intangible assets (Amortizable)	5057439	-	-	-	*28	-	*52869	*224	154427	160067	127007	799264	***
19 Less: Accumulated amortization	889572	-	-	-	*7	-	*9300	-	51539	*45400	48007	173944	***
20 Other assets	1374778	-	-	-	-	*3872	20793	*-26151	61227	49929	26320	144744	***
21 Total liabilities	99405278	-	-	***	*20754	*23472	694038	*255481	1573652	959560	835300	2180189	***
22 Accounts payable	54516968	-	-	***	-	*3849	79997	*16484	209522	113770	63760	198895	***
23 Mort, notes, and bonds under 1 yr	8304466	-	-	-	*412	*27	*73294	*27178	130240	67204	45327	165038	***
24 Other current liabilities	6034484	-	-	***	*343	*346	16657	*22362	96517	108134	66160	138149	***
25 Loans from stockholders	137870	-	-	-	-	*31	*11764	*3013	*19189	*7253	904	379	***
26 Mort, notes, bonds, 1 yr or more	13258683	-	-	-	*1122	*1554	100394	*28440	288693	271064	187305	838092	***
27 Other liabilities	567572	-	-	-	-	-	*3617	*2384	46415	*17282	18071	102948	***
28 Net worth	16585234	-	-	***	*18877	*17666	408313	*155619	783076	374852	453772	736689	***
29 Capital stock	1317122	-	-	***	*166	*1112	13018	*1011	78426	38363	2564	44140	***
30 Paid-in or capital surplus	10913766	-	-	***	*5863	-	*6539	*3803	71730	35252	27323	385879	***
31 Retained earnings, appropriated	349625	-	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings, unappropriate	9945907	-	-	***	-	*16554	*223450	*99947	246418	*194105	141708	336597	***
33 Retained earnings ($ CORP)	1076964	-	-	-	*12848	-	*173937	*50922	440523	*112037	286697	-	***
34 Less: Cost of treasury stock	7018150	-	-	-	-	-	*8632	*65	*54022	*4905	4519	29928	***
35 Total receipts	56378508	*1323177	-	***	*41018	*60921	1679745	*544428	4442520	2318761	1662899	2927596	***
36 Business receipts	50295017	*1272811	-	***	*24378	*60603	1664830	*539925	4350386	2295838	1619526	2818368	***
37 Interest	593989	*34246	-	***	-	*23	*1496	*1616	3759	*2831	1640	13270	***
38 Interest on govt. obligations, State and local	1299	-	-	-	-	-	*82	-	*532	*462	4	177	***
39 Rents	274284	-	-	-	-	-	*2636	*958	*4740	*552	738	2729	***
40 Royalties	1413962	*1508	-	-	-	-	-	*779	-	*676	-	13151	***
41 Net S-T cap gain less net LT loss	*22558	-	-	-	-	-	-	-	*19336	*965	-	1267	***
42 Net L-T cap gain less net ST loss	224383	40	-	***	-	-	-	-	*2319	*9	319	30900	***
43 Net gain, noncapital assets	35054	*10679	-	***	-	-	*3254	*54	1116	1431	2098	1331	***
44 Dividends, domestic corporations	12887	-	-	-	-	-	*1194	*2	*302	*468	1101	2214	***
45 Dividends, foreign corporations	*916024	-	-	-	-	-	-	-	-	*2191	-	3940	***
46 Other receipts	2589050	*3894	-	***	*16641	*295	6253	*1093	60030	13340	37472	40249	***
47 Total deductions	51667256	*597911	-	***	*25265	*60867	1591605	*518800	4225158	2213937	1570755	2770626	***
48 Cost of sales and operations	26866976	*317899	-	***	*8189	*43643	1077126	*347267	3259471	1450804	997517	1831126	***
49 Compensation of officers	273864	*7888	-	-	*3061	*1856	76659	*28573	43127	14231	19438	16472	***
50 Repairs	425912	*3787	-	***	*209	*254	12047	*3803	26674	25899	22735	23872	***
51 Bad debts	57011	*327	-	***	-	-	*4499	*160	2769	3394	1713	3973	***
52 Rent paid on business property	600415	*556	-	***	*1472	*4379	22497	*3152	14932	*9890	18808	22175	***
53 Taxes paid	1072950	*8226	-	***	*995	*1419	40206	*13162	63094	39688	41427	59903	***
54 Interest paid	1786841	*1934	-	***	*68	*197	14862	*4535	35804	27136	20775	83246	***
55 Contributions or gifts	64724	*56	-	-	-	-	*1030	*1338	1283	*561	1117	1361	***
56 Amortization	412627	*69	-	-	*6	-	*2652	*128	12931	7840	6653	34351	***
57 Depreciation	1552698	*12532	-	***	*373	*771	49174	*11842	93851	52148	46521	76274	***
58 Depletion	654	-	-	-	-	-	-	-	-	-	654	-	***
59 Advertising	3388224	*36578	-	-	*902	*1672	17327	*4372	141279	241222	53434	97535	***
60 Pension, prof sh, stock, annuity	122962	*1153	-	-	-	*406	*5675	*3151	11452	*6444	6070	8608	***
61 Employee benefit programs	864108	*2839	-	***	-	-	14975	*8059	35048	35131	47432	40831	***
62 Net loss, noncapital assets	5615	-	-	-	-	-	*1964	-	*600	*36	302	2578	***
63 Other deductions	14171673	*204067	-	***	*9989	*6270	250914	*89260	482842	299515	286158	468322	***
64 Total receipts less total deducts	4711252	*725267	-	***	*15754	*53	88140	*25627	217362	104824	92143	156970	***
65 Const taxable inc frm rel frn corps	*688002	-	-	-	-	-	-	-	-	*1180	-	2367	***
66 Net income, total	5397955	*725267	-	***	*15754	*53	88058	*25627	216830	105542	92140	159159	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	289922	*12532	-	-	*15754	-	*65442	*12879	84320	*39522	59475	-	***
70 Statutory special deductions, total	257953	*2714	-	***	-	-	*836	*364	*27809	*327	890	24586	***
71 Net operating loss deduction	245646	*2714	-	***	-	-	-	*363	*27597	-	10	23037	***
72 Dividends received deduction	12307	-	-	-	-	-	*836	*1	*211	*327	880	1550	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
74 Income subject to tax	4850081	*710021	-	-	-	*53	*21781	*12384	104701	*65692	31775	134573	***
75 Income tax before credits, total	1715121	*248365	-	***	-	*8	*6368	*4342	37136	*22421	10833	46899	***
76 Regular tax	1693477	*248350	-	-	-	*8	*6368	*4303	35699	*22335	10803	46449	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	***
78 Recapture of investment credit	*411	-	-	-	-	-	-	-	*411	-	-	-	***
79 Alternative minimum tax	15314	-	-	***	-	-	-	*39	*976	-	-	270	***
80 Environmental tax	5889	*15	-	***	-	-	-	-	49	*57	29	179	***
81 Foreign tax credit	*593782	-	-	-	-	-	-	-	-	*1558	-	3924	***
82 U.S. Possessions tax credit	520340	242977	-	-	-	-	70	-	4913	-	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	514	-	-	-	-	-	-	-	-	-	514	-	***
85 General business credit	2078	*4	-	-	-	-	-	*680	*464	*359	68	430	***
86 Prior year minimum tax credit	3647	*214	-	-	-	-	*153	-	*1410	*99	-	1771	***
87 Income tax after credits, total	594759	*5169	-	***	-	*8	*6145	*3662	30348	*20404	10251	40774	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2096
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	3189	*328	*908	*452	*481	*297	421	110	99	46	21	16	9
2	Total assets	43256993	-	*19073	*56340	*195443	*237442	855843	840519	1448386	1594788	1503117	2486948	34019094
3	Cash	1234710	-	*356	*8606	*36644	*25701	78773	104278	90515	101133	93437	308074	387193
4	Notes and accounts receivable	4039705	-	*4034	*4885	*47343	*77455	171402	195293	265904	295776	270081	340630	2366904
5	Less: Allowance for bad debts	139044	-	-	-	-	*828	*632	*865	3763	6329	4118	3528	118981
6	Inventories	5754225	-	*3996	*2017	*28773	*54078	159770	214138	258276	411693	300816	403926	3916743
7	Investments in govt. obligations, Total	*1339105	-	-	-	-	-	*93	-	*32758	-	-	11525	1294730
8	Tax-exempt securities	*5048	-	-	-	-	-	-	*1320	*1566	1384	-	778	-
9	Other current assets	1244598	-	-	*13139	*2834	*4754	24705	20427	62941	29961	35510	107631	942696
10	Loans to stockholders	214883	-	*1724	-	*432	-	*9477	-	*9433	*40	8832	5926	179019
11	Mortgage and real estate loans	*10776	-	-	-	-	*3524	*1511	-	*5086	-	607	48	-
12	Other investments	11641217	-	-	-	*219	*12340	*42887	*45883	123794	37228	26752	251690	11100423
13	Depreciable assets	18888006	-	*21241	*54623	*203141	*131627	848086	449193	991564	1092755	1150175	1585350	12360250
14	Less: Accumulated depreciation	8831501	-	*16014	*35320	*141909	*84252	502967	230245	471690	528093	519877	808849	5492284
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	405473	-	-	*7860	*10867	-	*12458	*12378	45113	28897	50805	60490	176605
18	Intangible assets (Amortizable)	4539845	-	-	*149	-	*25846	*1249	*4085	15710	112398	79395	173648	4127365
19	Less: Accumulated amortization	419450	-	-	*6	-	*16394	*27	*1400	*3320	*18051	18443	49949	311861
20	Other assets	3329396	-	*3736	*386	*7100	*3591	9058	26034	24500	35995	29147	99556	3090293
21	Total liabilities	43256993	-	*19073	*56340	*195443	*237442	855843	840519	1448386	1594788	1503117	2486948	34019094
22	Accounts payable	3492551	-	*7951	*7015	*33964	*88218	163537	175463	151300	181694	145853	191118	2346437
23	Mort, notes, and bonds under 1 yr	3101518	-	-	*3016	*1949	*15900	99815	*132747	106122	111992	161771	121791	2346415
24	Other current liabilities	4599712	-	*630	*646	*7805	*4192	35102	37833	83992	126020	91318	193142	4019033
25	Loans from stockholders	1331515	-	*6679	*13556	*1765	*36454	*46836	*37686	*41500	*5017	1020	3862	1137138
26	Mort, notes, bonds, 1 yr or more	5953725	-	*14979	*10532	*8573	*21781	131750	*112804	263361	355689	262630	497001	4274627
27	Other liabilities	5084307	-	-	-	*387	*3765	*9372	*57629	40285	35783	68406	110170	4758509
28	Net worth	19693664	-	*-11166	*21575	*140999	*67131	369430	286358	761827	778594	772118	1369864	15136935
29	Capital stock	5298930	-	*89581	*7533	*25071	*98688	86102	3987	130714	47473	68950	282740	4458090
30	Paid-in or capital surplus	7300267	-	*21116	*2468	*21555	*635	*38049	*21953	109085	100311	225980	106827	6652290
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Retained earnings, unappropriate	7186359	-	-	*191	*67548	*772	165570	*136767	377216	489733	383945	991317	4573299
33	Retained earnings (S CORP)	656183	-	*-121863	*11383	*26826	*-10662	*98895	*131239	*188123	*214043	118199	-	-
34	Less: Cost of treasury stock	748074	-	-	-	-	*22303	*19186	*7588	*43312	*72966	24956	11020	546744
35	Total receipts	54165865	*330383	*89874	*138394	*682065	*939987	1864187	2173649	2652315	3226743	2945891	3735348	35387027
36	Business receipts	52663412	*316673	*88161	*138394	*677860	*921976	1826978	2168236	2593977	3210527	2907865	3608204	34204561
37	Interest	348097	*1036	-	-	*235	*658	5490	*2432	5818	2421	7848	25351	296807
38	Interest on govt. obligations, State and local	4600	-	-	-	-	-	*3	*219	*400	*141	691	3135	13
39	Rents	82379	-	-	-	*1676	-	*1675	*197	*4952	*2153	1012	4964	65751
40	Royalties	215848	-	-	-	-	-	-	-	*558	*3697	230	14255	197108
41	Net S-T cap gain less net LT loss	*2571	-	-	-	-	-	-	-	*9	-	524	1372	666
42	Net L-T cap gain less net ST loss	38406	391	-	-	*58	*4271	*686	*23	*786	*159	1212	1140	29679
43	Net gain, noncapital assets	33201	*11686	*1713	-	-	*6422	*1348	*119	*457	*1056	340	4103	5957
44	Dividends, domestic corporations	33845	-	-	-	-	*173	*179	-	*222	*198	579	5586	26909
45	Dividends, foreign corporations	156098	-	-	-	-	-	-	-	*668	-	1795	2160	151475
46	Other receipts	587407	*597	-	-	*2237	*6486	27826	*2425	44468	6392	23795	65078	408102
47	Total deductions	51935253	*294558	*84679	*134462	*638066	*910923	1752527	2103964	2448700	3049771	2799509	3586785	34131310
48	Cost of sales and operations	39356481	*209222	*45659	*84639	*436429	*678553	1196381	1568601	1847262	2157979	2152133	2661708	26317915
49	Compensation of officers	457791	*3670	-	*4732	*23637	*29817	78746	70706	35979	38801	20291	33087	118324
50	Repairs	460694	*1350	*2029	*3424	*7493	*6296	13303	*1084	13881	23501	6153	24671	357509
51	Bad debts	60362	*204	-	*5	*433	*141	6828	*5329	2296	6506	1135	6626	30860
52	Rent paid on business property	423048	*2660	*2980	-	*19580	*9466	20135	*9674	10361	13329	13267	24792	296805
53	Taxes paid	711628	*5237	*1748	*4844	*20417	*18849	37653	33206	51120	51736	33793	58725	394301
54	Interest paid	847579	*5876	*2082	*249	*1950	*3316	16039	17998	24960	40600	26841	39616	668053
55	Contributions or gifts	44554	*24	-	*8	*66	*25	*599	*220	2109	1091	1811	2880	35723
56	Amortization	81421	*212	-	*6	*2	*5210	*479	*1758	2220	9441	13073	16937	32082
57	Depreciation	1409390	*7670	*2933	*2712	*13446	*11599	68305	45776	81047	85031	94103	104316	892451
58	Depletion	4	-	-	-	-	-	-	-	-	-	1	2	1
59	Advertising	1202292	*4613	*2440	*717	*5396	*1162	12808	89987	14440	116713	89757	51658	812600
60	Pension, prof sh, stock, annuity	166441	*608	-	-	*727	*4761	*6282	*3234	10815	11406	8782	16875	102950
61	Employee benefit programs	519333	*2002	-	*319	*5018	*11441	11238	20855	30876	25888	19613	64828	327255
62	Net loss, noncapital assets	7751	-	-	-	-	*979	*65	*69	*795	*2441	671	790	1940
63	Other deductions	6186484	*51209	*24807	*32807	*103472	*129307	283668	235468	320539	465308	318085	479275	3742539
64	Total receipts less total deducts	2230612	*35826	*5196	*3932	*44000	*29064	111660	69685	203615	176972	146382	148563	1255718
65	Const taxable inc frm rel frn corps	206109	-	-	-	-	-	-	-	-	-	-	1559	204549
66	Net income, total	2432120	*35826	*5196	*3932	*44000	*29064	111657	69466	203216	176831	145691	146988	1460254
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	362764	*26396	*5196	*1566	*25837	*12203	*68214	*23668	*61214	*98115	40356	-	-
70	Statutory special deductions, total	227036	-	-	*2297	*5985	*13185	*5592	*2108	*3273	*380	17709	17196	159312
71	Net operating loss deduction	87327	-	-	*2297	*5985	*13047	*5467	*2108	*2449	*242	15512	13328	26893
72	Dividends received deduction	139709	-	-	-	-	*139	*125	-	*824	*138	2197	3868	132419
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	1843044	*9429	-	*69	*12178	*3676	37851	*43691	138802	78988	87626	129792	1300943
75	Income tax before credits, total	646834	*3288	-	*10	*2847	*806	12817	*15201	47629	27274	32822	46236	457903
76	Regular tax	636752	*3288	-	*10	*2847	*551	11535	*14733	47193	26813	30147	44727	454907
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	*75	-	-	-	-	-	-	-	-	*75	-	-	-
79	Alternative minimum tax	7515	-	-	-	-	*249	*1282	*462	*392	*336	2568	1345	880
80	Environmental tax	2492	-0	-	-	-	*6	*-0	*6	*44	*49	107	164	2115
81	Foreign tax credit	98134	-	-	-	-	-	20	-	*59	-	-	945	97110
82	U.S. Possessions tax credit	*18125	3197	-	-	-	-	1426	629	-	2170	4305	6399	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	10167	-	-	-	-	*47	*164	-	*2304	*335	37	947	6334
86	Prior year minimum tax credit	14040	-	-	-	-	-	-	*1368	*782	*237	37	59	11556
87	Income tax after credits, total	506368	*91	-	*10	*2847	*760	11208	*13204	44484	24531	28443	37886	342903

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	***	***	-	-	-	***	-	-	-	**	***	**	7
2 Total assets	***	***	-	-	-	***	-	-	-	**	***	**	203846984
3 Cash	***	***	-	-	-	***	-	-	-	**	***	**	202904
4 Notes and accounts receivable	***	***	-	-	-	***	-	-	-	**	***	**	52242435
5 Less: Allowance for bad debts	***	***	-	-	-	***	-	-	-	**	***	**	138138
6 Inventories	***	***	-	-	-	***	-	-	-	**	***	**	8607066
7 Investments in govt. obligations, Total	***	***	-	-	-	***	-	-	-	-	***	-	173173
8 Tax-exempt securities	***	***	-	-	-	***	-	-	-	-	***	-	648043
9 Other current assets	***	***	-	-	-	***	-	-	-	**	***	**	5135486
10 Loans to stockholders	***	***	-	-	-	***	-	-	-	**	***	-	42144
11 Mortgage and real estate loans	***	***	-	-	-	***	-	-	-	-	***	-	590335
12 Other investments	***	***	-	-	-	***	-	-	-	**	***	-	83372705
13 Depreciable assets	***	***	-	-	-	***	-	-	-	**	***	**	20408979
14 Less: Accumulated depreciation	***	***	-	-	-	***	-	-	-	**	***	**	8959060
15 Depletable assets	***	***	-	-	-	***	-	-	-	-	***	-	-
16 Less: Accumulated depletion	***	***	-	-	-	***	-	-	-	-	***	-	-
17 Land	***	***	-	-	-	***	-	-	-	**	***	**	573685
18 Intangible assets (Amortizable)	***	***	-	-	-	***	-	-	-	-	***	-	41114796
19 Less: Accumulated amortization	***	***	-	-	-	***	-	-	-	-	***	-	5371997
20 Other assets	***	***	-	-	-	***	-	-	-	**	***	**	5204428
21 Total liabilities	***	***	-	-	-	***	-	-	-	**	***	**	203846984
22 Accounts payable	***	***	-	-	-	***	-	-	-	**	***	**	26311409
23 Mort, notes, and bonds under 1 yr	***	***	-	-	-	***	-	-	-	**	***	-	8561851
24 Other current liabilities	***	***	-	-	-	***	-	-	-	**	***	-	10968864
25 Loans from stockholders	***	***	-	-	-	***	-	-	-	-	***	-	13143818
26 Mort, notes, bonds, 1 yr or more	***	***	-	-	-	***	-	-	-	**	***	-	52068012
27 Other liabilities	***	***	-	-	-	***	-	-	-	**	***	-	19799150
28 Net worth	***	***	-	-	-	***	-	-	-	**	***	**	72993881
29 Capital stock	***	***	-	-	-	***	-	-	-	**	***	**	5932111
30 Paid-in or capital surplus	***	***	-	-	-	***	-	-	-	**	***	**	55723416
31 Retained earnings, appropriated	***	***	-	-	-	***	-	-	-	-	***	-	131436
32 Retained earnings, unappropriate	***	***	-	-	-	***	-	-	-	-	***	**	16245996
33 Retained earnings (S CORP)	***	***	-	-	-	***	-	-	-	**	***	-	-
34 Less: Cost of treasury stock	***	***	-	-	-	***	-	-	-	-	***	-	5039078
35 Total receipts	***	***	-	-	-	***	-	-	-	**	***	**	75846144
36 Business receipts	***	***	-	-	-	***	-	-	-	**	***	**	68204984
37 Interest	***	***	-	-	-	***	-	-	-	-	***	**	3602790
38 Interest on govt. obligations, State and local	***	***	-	-	-	***	-	-	-	-	***	-	6287
39 Rents	***	***	-	-	-	***	-	-	-	-	***	-	1049284
40 Royalties	***	***	-	-	-	***	-	-	-	-	***	-	651881
41 Net S-T cap gain less net LT loss	***	***	-	-	-	***	-	-	-	-	***	-	25462
42 Net L-T cap gain less net ST loss	***	***	-	-	-	***	-	-	-	-	***	-	194405
43 Net gain, noncapital assets	***	***	-	-	-	***	-	-	-	-	***	**	187037
44 Dividends, domestic corporations	***	***	-	-	-	***	-	-	-	-	***	-	36344
45 Dividends, foreign corporations	***	***	-	-	-	***	-	-	-	-	***	-	954259
46 Other receipts	***	***	-	-	-	***	-	-	-	**	***	**	933411
47 Total deductions	***	***	-	-	-	***	-	-	-	**	***	**	70767912
48 Cost of sales and operations	***	***	-	-	-	***	-	-	-	**	***	**	30909440
49 Compensation of officers	***	***	-	-	-	***	-	-	-	**	***	-	209516
50 Repairs	***	***	-	-	-	***	-	-	-	**	***	**	174665
51 Bad debts	***	***	-	-	-	***	-	-	-	**	***	**	44320
52 Rent paid on business property	***	***	-	-	-	***	-	-	-	**	***	**	475761
53 Taxes paid	***	***	-	-	-	***	-	-	-	**	***	**	7358856
54 Interest paid	***	***	-	-	-	***	-	-	-	**	***	-	6402975
55 Contributions or gifts	***	***	-	-	-	***	-	-	-	-	***	**	193632
56 Amortization	***	***	-	-	-	***	-	-	-	**	***	-	625516
57 Depreciation	***	***	-	-	-	***	-	-	-	**	***	**	2481668
58 Depletion	***	***	-	-	-	***	-	-	-	-	***	-	22742
59 Advertising	***	***	-	-	-	***	-	-	-	**	***	**	5648577
60 Pension, prof sh, stock, annuity	***	***	-	-	-	***	-	-	-	-	***	-	410648
61 Employee benefit programs	***	***	-	-	-	***	-	-	-	**	***	**	1042323
62 Net loss, noncapital assets	***	***	-	-	-	***	-	-	-	**	***	-	93
63 Other deductions	***	***	-	-	-	***	-	-	-	**	***	**	14767181
64 Total receipts less total deducts	***	***	-	-	-	***	-	-	-	**	***	**	5078232
65 Const taxable inc frm rel frn corps	***	***	-	-	-	***	-	-	-	-	***	-	424474
66 Net income, total	***	***	-	-	-	***	-	-	-	**	***	**	5496419
67 Net income, Form 1120-A	***	***	-	-	-	***	-	-	-	-	***	-	-
68 Net income, Form 1120F	***	***	-	-	-	***	-	-	-	-	***	-	-
69 Net income, Form 1120S	***	***	-	-	-	***	-	-	-	**	***	-	-
70 Statutory special deductions, total	***	***	-	-	-	***	-	-	-	-	***	-	448436
71 Net operating loss deduction	***	***	-	-	-	***	-	-	-	-	***	-	109199
72 Dividends received deduction	***	***	-	-	-	***	-	-	-	-	***	-	339237
73 Public utility div paid deduction	***	***	-	-	-	***	-	-	-	-	***	-	-
74 Income subject to tax	***	***	-	-	-	***	-	-	-	-	***	**	5047983
75 Income tax before credits, total	***	***	-	-	-	***	-	-	-	**	***	**	1774243
76 Regular tax	***	***	-	-	-	***	-	-	-	-	***	**	1765942
77 Personal holding company tax	***	***	-	-	-	***	-	-	-	-	***	-	-
78 Recapture of investment credit	***	***	-	-	-	***	-	-	-	-	***	-	3
79 Alternative minimum tax	***	***	-	-	-	***	-	-	-	-	***	-	799
80 Environmental tax	***	***	-	-	-	***	-	-	-	-	***	**	7499
81 Foreign tax credit	***	***	-	-	-	***	-	-	-	-	***	-	341841
82 U.S. Possessions tax credit	***	***	-	-	-	***	-	-	-	-	***	**	-
83 Orphan drug credit	***	***	-	-	-	***	-	-	-	-	***	-	-
84 Nonconventional source fuel credit	***	***	-	-	-	***	-	-	-	-	***	-	7910
85 General business credit	***	***	-	-	-	***	-	-	-	-	***	-	7622
86 Prior year minimum tax credit	***	***	-	-	-	***	-	-	-	-	***	-	25909
87 Income tax after credits, total	***	***	-	-	-	***	-	-	-	**	***	**	1390960

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products

MAJOR GROUP 11
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	3676	*32	*502	*383	763	*416	1067	171	178	62	42	34	26
2 Total assets	37282727	-	*28205	*67406	230504	*294229	2354918	1181265	2944882	2253629	3149392	5480561	19297737
3 Cash	1288559	-	*4863	*7012	*24699	*18946	265975	119026	172104	135703	147137	222124	170969
4 Notes and accounts receivable	8071829	-	*9710	*27327	*106124	*132511	668348	252237	697741	599068	830629	1137737	3610397
5 Less: Allowance for bad debts	165985	-	-	-	-	*386	*3502	*2759	11046	12503	13450	32784	89555
6 Inventories	7604426	-	*5658	*9368	*44349	*54685	450959	345965	815460	574824	791513	1239953	3271691
7 Investments in govt. obligations, Total	804540	-	-	-	-	-	*5764	*9500	*28206	*13621	-	5740	741709
8 Tax-exempt securities	*154944	-	-	-	-	-	-	-	*89873	*29137	11213	1102	23619
9 Other current assets	970212	-	*312	*426	*5060	*7361	71075	32787	121992	70315	113759	204131	342994
10 Loans to stockholders	220537	-	-	-	*1971	*1871	*16298	*12574	*1204	*2462	2525	5981	175651
11 Mortgage and real estate loans	*14425	-	-	-	-	-	*473	-	*3169	*235	-	10518	31
12 Other investments	3736239	-	-	-	*7134	*2348	149949	*32445	96216	99125	88352	488148	2772523
13 Depreciable assets	24662418	-	*7127	*36191	*106005	*181425	1702305	798657	2077154	1483220	1987630	3910435	12372268
14 Less: Accumulated depreciation	13225275	-	*4395	*13230	*68511	*116254	1066582	448852	1231689	858488	973366	1983534	6460373
15 Depletable assets	*21236	-	*6468	-	-	-	-	-	-	-	12714	-	2054
16 Less: Accumulated depletion	*11029	-	*1679	-	-	-	-	-	-	-	9350	-	-
17 Land	345128	-	-	-	-	*6161	21157	7669	35139	29688	18301	42729	184285
18 Intangible assets (Amortizable)	969835	-	*236	-	*4745	*5486	*3876	*6733	8064	73043	54210	159444	653998
19 Less: Accumulated amortization	183598	-	*94	-	*1230	*549	*1583	*714	*2408	15808	16943	41647	102621
20 Other assets	2004285	-	-	*312	*159	*624	70406	15997	43705	29986	104517	110483	1628095
21 Total liabilities	37282727	-	*28205	*67406	230504	*294229	2354918	1181265	2944882	2253629	3149392	5480561	19297737
22 Accounts payable	3791225	-	*20383	*19331	*43196	*60768	487260	164345	349043	293669	318373	563675	1471183
23 Mort, notes, and bonds under 1 yr	1904551	-	*290	*5362	*23001	*24479	179983	89001	231191	196242	189097	278822	687083
24 Other current liabilities	2689993	-	*7099	*2789	*19820	*45485	116235	66341	254921	128412	190420	366357	1492115
25 Loans from stockholders	599239	-	*12672	*6055	*61415	*21109	144780	*9234	60646	*17172	23601	8075	234479
26 Mort, notes, bonds, 1 yr or more	8659419	-	*5979	*5741	*16835	*69599	194899	167137	462504	399364	772973	1405557	5158831
27 Other liabilities	1492243	-	-	-	*-0	*-0	53382	*26841	91876	51635	75897	229744	962868
28 Net worth	18146058	-	*-18218	*28129	66237	*72788	1178378	658368	1494701	1167134	1579031	2628331	9291180
29 Capital stock	1433306	-	*4410	*3056	11446	*26071	111497	42383	214077	117365	75187	216716	611098
30 Paid-in or capital surplus	5127912	-	-	*3832	*8834	*37540	128145	80928	180136	172278	377776	407302	3731142
31 Retained earnings, appropriated	20217	-	-	-	-	-	-	-	-	-	-	19845	372
32 Retained earnings, unappropriate	8900435	-	*3869	*15124	*36702	*49929	381505	182850	459686	491799	633287	1747022	4898661
33 Retained earnings (S CORP)	3167206	-	*-25483	*6117	*17857	*-19944	599539	399983	663574	429184	563933	286484	245962
34 Less: Cost of treasury stock	503018	-	*1014	-	*8602	*20809	42307	*47776	*22773	*43492	71152	49038	196055
35 Total receipts	54669347	*126209	*170770	*201240	962411	*914203	6059148	2352898	5934128	3700093	5086606	8287528	20874114
36 Business receipts	53901790	*116524	*170676	*200398	961283	*912880	6029537	2338160	5891608	3630692	5056727	8151113	20442191
37 Interest	186919	*69	-	-	*238	*204	4248	*780	7425	4168	8386	17668	143732
38 Interest on govt. obligations, State and local	12319	-	-	-	*31	-	*4226	*248	*709	*1701	747	3061	1597
39 Rents	27999	-	-	-	-	-	*1282	*668	*1725	*1439	213	1870	20803
40 Royalties	42375	-	-	-	-	-	-	*136	-	*7763	236	1380	32859
41 Net S-T cap gain less net LT loss	*635	-	-	-	-	-	-	-	*192	*2	-	441	-
42 Net L-T cap gain less net ST loss	44445	-	-	-	-	*39	*306	*40	*873	*5583	136	17915	19553
43 Net gain, noncapital assets	113862	*6898	-	*735	-	*124	1971	*9	8466	1059	2647	4507	87447
44 Dividends, domestic corporations	17367	-	-	-	-	-	*3738	-	*128	*10693	268	1244	1297
45 Dividends, foreign corporations	33510	-	-	-	-	-	-	*934	-	*3784	4576	10636	13580
46 Other receipts	288126	*2718	*93	*107	*859	*956	13841	11923	23002	33208	12669	77693	111056
47 Total deductions	51412108	*102691	*154354	*181063	929936	*876860	5784963	2212793	5641987	3476303	4687050	7832987	19531120
48 Cost of sales and operations	40170625	*87972	*103689	*133951	618338	*722396	4623336	1798098	4507813	2734544	3750170	6188371	14901949
49 Compensation of officers	781053	*2041	*3663	*10516	*68201	*30657	182256	46727	125376	81940	51742	71057	106877
50 Repairs	197594	*24	*672	*5602	*1428	*10536	20971	4972	8765	12670	7730	38934	85288
51 Bad debts	164345	*155	*60	-	*2485	*1009	13840	2479	15305	7053	9842	25253	86864
52 Rent paid on business property	336126	*82	*5137	*4887	*17183	*12557	39522	*8953	25206	16670	18921	36695	150313
53 Taxes paid	1152091	*1628	*3737	*4433	29312	*21640	114039	46269	105651	77600	90784	156699	500299
54 Interest paid	909268	*954	*1281	*1764	*9928	*6075	37391	28502	72204	44577	68865	146354	491373
55 Contributions or gifts	32563	*4	-	-	*472	*99	1045	*381	3496	1237	4154	5250	16426
56 Amortization	69145	*157	*24	-	*415	*372	916	*2326	6272	5071	9675	17076	26841
57 Depreciation	1731038	*3974	*566	*7000	*13648	*17696	123973	57528	157030	105279	164519	303800	776027
58 Depletion	389	-	-	-	-	-	-	-	-	-	-	-	389
59 Advertising	322795	*436	*3449	*130	*4156	*2143	21881	4631	19270	14370	32990	31111	188229
60 Pension, prof sh, stock, annuity	269704	-	-	-	*2888	-	13659	*8826	15118	21282	26850	50240	130842
61 Employee benefit programs	643565	*245	*90	*218	*5275	*5505	71119	26560	72175	43629	47541	98298	272911
62 Net loss, noncapital assets	7987	*35	-	-	*237	-	*677	*47	*1700	*231	1826	1762	1472
63 Other deductions	4623818	*4984	*31987	*12562	155971	*46177	520337	176493	506608	310150	401442	662086	1795020
64 Total receipts less total deducts	3257239	*23517	*16415	*20177	32474	*37342	274186	140105	292141	223790	399556	454541	1342994
65 Const taxable inc frm rel frn corps	19173	-	-	-	-	-	-	-	-	-	100	4560	14512
66 Net income, total	3264093	*23517	*16415	*20177	32444	*37342	269960	139857	291432	222089	398909	456040	1355910
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	874202	*7277	*13351	*12580	*21148	*9016	219488	85400	144493	87963	113217	60919	99351
70 Statutory special deductions, total	286035	*11713	-	*984	*3024	*4490	*5764	*13995	30383	*21071	29557	42631	122422
71 Net operating loss deduction	247468	*11713	-	*984	*3024	*4490	*3138	*13062	*30291	*9001	24729	35005	112032
72 Dividends received deduction	38568	-	-	-	-	-	*2627	*934	*93	*12070	4828	7626	10390
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2105145	*4527	*3064	*6613	*8272	*23836	45726	*40461	116556	113056	256135	352741	1134158
75 Income tax before credits, total	744437	*1788	*460	*1157	*1242	*7432	13038	14282	41715	39571	92008	125308	406436
76 Regular tax	723211	*1539	*460	*1157	*1242	*7157	13038	*13676	39566	38560	88556	121871	396390
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	1	-
79 Alternative minimum tax	18665	*240	-	-	-	*275	-	*606	*2100	*911	3270	2938	8325
80 Environmental tax	2559	*9	-	-	-	-	-	-	*48	99	182	499	1722
81 Foreign tax credit	17231	-	-	-	-	-	*-0	*14	*24	21	40	2747	14386
82 U.S. Possessions tax credit	41139	-	-	-	-	-	201	593	1326	-	39019	**	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	14339	*17	-	-	-	-	*185	-	*2008	*674	965	2618	7873
86 Prior year minimum tax credit	21375	-	-	-	-	-	*291	*46	*1801	*1022	1316	1301	15598
87 Income tax after credits, total	650351	*1771	*460	*1157	*1242	*7432	12360	*13629	36556	37854	50669	118642	368579

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	932	*4	*203	*169	*157	*104	*170	*22	38	19	20	***	***
2 Total assets	13119995	-	*10846	*18022	*46667	*86112	*391797	*152043	587330	684973	1412872	***	***
3 Cash	405040	-	*3508	*3051	*14212	*3891	*54341	*22144	27558	23830	86932	***	***
4 Notes and accounts receivable	2524808	-	*2246	*441	*4723	*48629	*158405	*42272	125012	186084	340772	***	***
5 Less: Allowance for bad debts	41569	-	-	-	-	*386	*678	*162	*1486	*3740	5115	***	***
6 Inventories	2495305	-	*2048	*1051	*7850	*23586	*86983	*11531	169027	188981	320024	***	***
7 Investments in govt. obligations, Total	*752667	-	-	-	-	-	-	-	*26958	-	-	***	***
8 Tax-exempt securities	*9414	-	-	-	-	-	-	-	*1672	*7641	102	***	***
9 Other current assets	282610	-	*312	-	*55	*858	*11079	*4550	9819	41175	70752	***	***
10 Loans to stockholders	*183527	-	-	-	-	-	*5531	*1494	-	*850	-	***	***
11 Mortgage and real estate loans	*12980	-	-	-	-	-	-	-	*2462	-	-	***	***
12 Other investments	1256365	-	-	-	-	-	*10180	-	*13101	*14151	62121	***	***
13 Depreciable assets	9758062	-	*7127	*15545	*32329	*57915	*148794	*113922	446491	528679	996163	***	***
14 Less: Accumulated depreciation	5553947	-	*4395	*2378	*16121	*48614	*87082	*45564	258594	324207	534053	***	***
15 Depletable assets	2054	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	115525	-	-	-	-	-	*1261	*1048	*8562	*3998	8628	***	***
18 Intangible assets (Amortizable)	344063	-	-	-	*4745	-	*2647	*421	*1956	*8420	30534	***	***
19 Less: Accumulated amortization	60800	-	-	-	*1230	-	*979	*325	*316	*1177	6254	***	***
20 Other assets	633893	-	-	*312	*104	*233	*1315	*713	*15109	*10288	42266	***	***
21 Total liabilities	13119995	-	*10846	*18022	*46667	*86112	*391797	*152043	587330	684973	1412872	***	***
22 Accounts payable	1103656	-	*2168	*408	*3549	*19557	*152615	*15743	51938	71562	111718	***	***
23 Mort, notes, and bonds under 1 yr	499025	-	*290	*2730	-	*1202	*38338	*7592	65134	*88363	64084	***	***
24 Other current liabilities	1087116	-	*4112	*765	*8601	*32125	*25125	*10332	50510	45952	77969	***	***
25 Loans from stockholders	217518	-	-	-	*33325	*1074	*3342	*5420	*2907	*1488	17087	***	***
26 Mort, notes, bonds, 1 yr or more	2725631	-	-	*4001	-	*21202	*27634	*15529	*74525	*107736	327485	***	***
27 Other liabilities	619622	-	-	-	-	-	*2824	-	*51925	*8762	32926	***	***
28 Net worth	6867427	-	*4276	*10118	*1192	*10952	*141919	*97427	290391	361110	781603	***	***
29 Capital stock	644574	-	*1421	*169	*9887	*12196	*30900	*21063	69837	80278	46240	***	***
30 Paid-in or capital surplus	1073483	-	-	*3832	*941	*7656	*643	*43	*36605	*6669	185455	***	***
31 Retained earnings, appropriated	19281	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	4465398	-	*3869	-	-	*-1775	*35645	*49826	*106556	*141900	297613	***	***
33 Retained earnings (S CORP)	785332	-	-	*6117	*-9636	*13685	*82154	*29787	*78119	*164845	276294	***	***
34 Less: Cost of treasury stock	120640	-	*1014	-	-	*20809	*7423	*3291	*726	*32581	23999	***	***
35 Total receipts	18024707	*46579	*54140	*55626	*176131	*370459	*1129581	*282821	988879	1176965	2190362	***	***
36 Business receipts	17705718	*44280	*54124	*55626	*176131	*370200	*1125290	*281467	976274	1159592	2174823	***	***
37 Interest	114181	-	-	-	-	-	*281	*309	*1681	*1717	6188	***	***
38 Interest on govt. obligations, State and local	2404	-	-	-	-	-	*92	-	*83	*209	580	***	***
39 Rents	10141	-	-	-	-	-	-	-	*400	*186	100	***	***
40 Royalties	19769	-	-	-	-	-	-	-	-	*12	158	***	***
41 Net S-T cap gain less net LT loss	*2	-	-	-	-	-	-	-	-	*2	-	***	***
42 Net L-T cap gain less net ST loss	22922	-	-	-	-	-	-	-	*319	*48	1	***	***
43 Net gain, noncapital assets	17816	-	-	-	-	-	*35	-	*4439	*504	1146	***	***
44 Dividends, domestic corporations	13733	-	-	-	-	-	*3483	-	*10	*9011	215	***	***
45 Dividends, foreign corporations	21526	-	-	-	-	-	-	-	-	*3465	872	***	***
46 Other receipts	96496	*2300	*16	-	-	*259	*400	*1044	5675	*2221	6278	***	***
47 Total deductions	16872466	*42052	*51076	*43047	*156727	*367924	*1067222	*256537	941657	1103983	2007921	***	***
48 Cost of sales and operations	13050139	*33685	*33040	*26870	*68200	*324280	*825950	*190972	724801	839800	1578315	***	***
49 Compensation of officers	239983	*1860	*3663	*6226	*17651	*12010	*37168	*9863	*17352	25702	30231	***	***
50 Repairs	79523	-	*252	*309	-	*205	*2181	*138	*2629	*5331	3007	***	***
51 Bad debts	44956	*155	-	-	-	-	*464	*1001	*1872	*2257	4963	***	***
52 Rent paid on business property	89306	*40	*3044	*1108	*5545	*702	*5286	*54	*6551	*5862	4509	***	***
53 Taxes paid	392688	*685	*1012	*2065	*5248	*12116	*19407	*7292	20136	30941	40685	***	***
54 Interest paid	319116	*611	*147	*755	*4	*191	*6839	*2738	19290	16422	30880	***	***
55 Contributions or gifts	19478	*4	-	-	-	*67	*102	*28	*2067	*590	3188	***	***
56 Amortization	31644	*157	-	-	*415	-	*285	*69	*221	*3935	3066	***	***
57 Depreciation	642670	*1445	*270	*2979	*6446	*3983	*13095	*15701	30129	41262	85373	***	***
58 Depletion	389	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	70920	*386	*1923	*90	*660	*2	*903	*17	*4967	982	4919	***	***
60 Pension, prof sh, stock, annuity	127528	-	-	-	-	-	*1258	*593	*3179	*11040	19582	***	***
61 Employee benefit programs	261745	*172	-	-	-	*3707	*22933	*6984	*14826	*16197	26700	***	***
62 Net loss, noncapital assets	4734	*31	-	-	-	-	*610	*43	*664	*5	624	***	***
63 Other deductions	1497647	*2822	*7725	*2646	*52559	*10660	*130742	*21044	92974	103658	171878	***	***
64 Total receipts less total deducts	1152241	*4527	*3064	*12580	*19404	*2535	*62359	*26284	47222	72982	182441	***	***
65 Const taxable inc frm rel frn corps	8983	-	-	-	-	-	-	-	-	-	100	***	***
66 Net income, total	1158820	*4527	*3064	*12580	*19404	*2535	*62267	*26284	47139	72773	181961	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	231805	-	-	*12580	*19404	*2039	*50300	*11419	*2925	*20476	84160	***	***
70 Statutory special deductions, total	85406	-	-	-	-	*496	*2438	*4787	*15664	*19658	11698	***	***
71 Net operating loss deduction	60532	-	-	-	-	*496	-	*4787	*15658	*9001	10611	***	***
72 Dividends received deduction	24874	-	-	-	-	-	*2438	-	*7	*10657	1088	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	842877	*4527	*3064	-	-	-	*10548	*10078	*28549	*32640	86103	***	***
75 Income tax before credits, total	299829	*1539	*460	-	-	-	*3363	*3427	*11137	*11447	31378	***	***
76 Regular tax	291274	*1539	*460	-	-	-	*3363	*3427	*9679	*11076	29479	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	7415	-	-	-	-	-	-	-	*1438	*335	1792	***	***
80 Environmental tax	1139	-	-	-	-	-	-	-	*21	*36	107	***	***
81 Foreign tax credit	*5555	-	-	-	-	-	-	-	*24	-	40	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	6504	*17	-	-	-	-	-	-	*291	371	127	***	***
86 Prior year minimum tax credit	6764	-	-	-	-	-	*173	-	*1454	-	92	***	***
87 Income tax after credits, total	281007	*1522	*460	-	-	-	*3190	*3427	*9369	*11076	31120	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	584	***	-	-	*71	*86	269	*59	54	***	5	**	***
2 Total assets	4677677	***	-	-	*17979	*46147	548170	*395411	844027	***	519620	**	***
3 Cash	245201	***	-	-	*35	*8872	48021	*63246	47704	***	17550	**	***
4 Notes and accounts receivable	1246368	***	-	-	*8511	*4281	162327	*63194	249672	***	193328	**	***
5 Less: Allowance for bad debts	20518	***	-	-	-	-	*90	*733	3777	***	2767	**	***
6 Inventories	1100222	***	-	-	*5409	-	107618	*132904	215815	***	88151	**	***
7 Investments in govt. obligations, Total	*384	***	-	-	-	-	-	-	-	***	-	-	***
8 Tax-exempt securities	*21512	***	-	-	-	-	-	-	*16	***	-	-	***
9 Other current assets	110964	***	-	-	*79	*3960	*36223	*1069	30741	***	14838	**	***
10 Loans to stockholders	*6696	***	-	-	-	*1335	*3000	*2043	*318	***	-	-	***
11 Mortgage and real estate loans	-	***	-	-	-	-	-	-	-	***	-	-	***
12 Other investments	283452	***	-	-	-	*1919	*66966	*32072	*31741	***	5172	**	***
13 Depreciable assets	3137606	***	-	-	*6342	*49800	252001	*248180	629482	***	260082	**	***
14 Less: Accumulated depreciation	1637081	***	-	-	*2396	*24020	159735	*152705	394153	***	98046	**	***
15 Depletable assets	-	***	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	***	-	-	***
17 Land	38407	***	-	-	-	-	*2239	*1403	13111	***	3368	**	***
18 Intangible assets (Amortizable)	55432	***	-	-	-	-	*314	*2282	*3426	***	13242	**	***
19 Less: Accumulated amortization	*13483	***	-	-	-	-	*207	-	*1664	***	8440	-	***
20 Other assets	102515	***	-	-	-	*-0	*29491	*2456	21594	***	33142	**	***
21 Total liabilities	4677677	***	-	-	*17979	*46147	548170	*395411	844027	***	519620	**	***
22 Accounts payable	464705	***	-	-	*1186	*2468	109857	*61445	112567	***	51126	**	***
23 Mort, notes, and bonds under 1 yr	238502	***	-	-	*9929	*9242	*61184	*4839	64198	***	24853	**	***
24 Other current liabilities	337270	***	-	-	*2048	*650	13949	*21798	81047	***	38703	**	***
25 Loans from stockholders	87757	***	-	-	*4676	*2693	*73641	*1599	*1870	***	2318	**	***
26 Mort, notes, bonds, 1 yr or more	961726	***	-	-	-	*5808	*34052	*32985	160450	***	139943	**	***
27 Other liabilities	181183	***	-	-	*-0	*-0	*18238	*9738	*13622	***	14471	**	***
28 Net worth	2406533	***	-	-	*140	*25286	237250	*263007	410272	***	248205	**	***
29 Capital stock	90336	***	-	-	*71	*6133	14191	*10143	4640	***	6230	**	***
30 Paid-in or capital surplus	153413	***	-	-	-	-	*5670	*1025	11944	***	41144	**	***
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings, unappropriate	1593524	***	-	-	*68	*19153	*29918	*81981	*166288	***	219613	**	***
33 Retained earnings (S CORP)	676485	***	-	-	-	-	*193914	*170284	*239149	***	-	-	***
34 Less: Cost of treasury stock	107224	***	-	-	-	-	*6443	*426	*11750	***	18782	-	***
35 Total receipts	7052404	***	-	-	*181317	*56813	1276916	*854360	1957118	***	780994	**	***
36 Business receipts	7004795	***	-	-	*181316	*56609	1269249	*853366	1951378	***	777580	**	***
37 Interest	7628	***	-	-	*1	*204	*2139	*201	*1674	***	1112	**	***
38 Interest on govt. obligations, State and local	*2351	***	-	-	-	-	*797	-	62	***	-	-	***
39 Rents	*6587	***	-	-	-	-	*259	-	*106	***	65	**	***
40 Royalties	2460	***	-	-	-	-	-	-	-	***	74	**	***
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	-	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	*4406	***	-	-	-	-	*143	-	-	***	-	-	***
43 Net gain, noncapital assets	12346	***	-	-	-	-	*136	*9	1536	***	105	**	***
44 Dividends, domestic corporations	*1649	***	-	-	-	-	-	-	*97	***	-	-	***
45 Dividends, foreign corporations	242	***	-	-	-	-	-	-	-	***	-	-	***
46 Other receipts	9939	***	-	-	-	*-0	*4192	*784	2264	***	2058	**	***
47 Total deductions	6542079	***	-	-	*181316	*51416	1204676	*813324	1861175	***	644953	**	***
48 Cost of sales and operations	5244042	***	-	-	*151945	*20514	995764	*721575	1499950	***	502466	**	***
49 Compensation of officers	122773	***	-	-	-	*3328	*41124	*10216	51206	***	5062	**	***
50 Repairs	15145	***	-	-	-	*1004	*6870	*569	2911	***	373	**	***
51 Bad debts	17487	***	-	-	-	*678	*6272	*177	5437	***	771	**	***
52 Rent paid on business property	52032	***	-	-	*3705	*4127	*10394	*4050	6983	***	5881	**	***
53 Taxes paid	141398	***	-	-	*8052	*2795	22917	*16881	35165	***	18756	**	***
54 Interest paid	87680	***	-	-	-	*445	*11827	*6159	19156	***	12067	**	***
55 Contributions or gifts	3341	***	-	-	*324	*12	*129	*260	*494	***	366	**	***
56 Amortization	11762	***	-	-	-	-	*332	*130	*4311	***	3887	**	***
57 Depreciation	196905	***	-	-	*1975	*6925	21498	*10395	51688	***	23785	**	***
58 Depletion	-	***	-	-	-	-	-	-	-	***	-	-	***
59 Advertising	70783	***	-	-	*112	*184	*832	*469	4293	***	17172	**	***
60 Pension, prof sh, stock, annuity	16480	***	-	-	-	-	*2001	*1530	3924	***	1567	**	***
61 Employee benefit programs	76505	***	-	-	*476	-	*13902	*13710	26425	***	10716	**	***
62 Net loss, noncapital assets	*1399	***	-	-	-	-	-	-	*223	***	1165	-	***
63 Other deductions	484346	***	-	-	*14726	*11404	70814	*27204	149011	***	40918	**	***
64 Total receipts less total deducts	510325	***	-	-	*-0	*5397	72240	*41035	95942	***	136040	**	***
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	-	***	-	-	***
66 Net income, total	507974	***	-	-	*-0	*5397	71444	*41035	95880	***	136040	**	***
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	173640	***	-	-	-	-	*67914	*29040	*61091	***	-	-	***
70 Statutory special deductions, total	*8973	***	-	-	-	*1966	-	-	*2473	***	3205	**	***
71 Net operating loss deduction	*7574	***	-	-	-	*1966	-	-	*2402	***	3205	**	***
72 Dividends received deduction	*1400	***	-	-	-	-	-	-	*71	***	-	-	***
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	325361	***	-	-	*-0	*3431	*3530	*11996	*32315	***	132835	**	***
75 Income tax before credits, total	115576	***	-	-	*-0	*938	*759	*4117	*11180	***	46303	**	***
76 Regular tax	111962	***	-	-	*-0	*663	*759	*3997	*10987	***	46279	**	***
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	*3402	***	-	-	-	*275	-	*120	*185	***	-	-	***
80 Environmental tax	212	***	-	-	-	-	-	-	*7	***	24	**	***
81 Foreign tax credit	-	***	-	-	-	-	-	-	-	***	-	-	***
82 U.S. Possessions tax credit	39019	***	-	-	-	-	-	-	-	***	39019	**	***
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	*1408	***	-	-	-	-	-	-	*857	***	367	-	***
86 Prior year minimum tax credit	*890	***	-	-	-	-	-	*46	*219	***	624	**	***
87 Income tax after credits, total	74259	***	-	-	*-0	*938	*759	*4071	*10103	***	6292	**	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2161	***	*299	*214	*535	*226	628	91	86	***	17	***	12
2 Total assets	19485055	-	*17359	*49383	*165859	*161969	1414951	633811	1513525	***	1216900	***	10224106
3 Cash	638319	-	*1355	*3961	*10452	*6183	163612	33637	96842	***	42655	***	112621
4 Notes and accounts receivable	4300653	-	*7463	*26886	*92890	*79601	347616	146771	323056	***	296529	***	2009635
5 Less: Allowance for bad debts	103898	-	-	-	-	-	*2734	*1864	5783	***	5569	***	60185
6 Inventories	4008899	-	*3610	*8317	*31091	*31099	256357	201530	430618	***	383338	***	1656985
7 Investments in govt. obligations, Total	*51488	-	-	-	-	-	*5764	*9500	*1248	***	-	***	21740
8 Tax-exempt securities	*124018	-	-	-	-	-	-	-	*88185	***	11111	***	23619
9 Other current assets	576639	-	-	*426	*4926	*2543	23773	27168	81431	***	28170	***	234552
10 Loans to stockholders	30315	-	-	-	*1971	*536	*7768	*9037	*886	***	2525	***	-
11 Mortgage and real estate loans	*1445	-	-	-	-	-	*473	-	*706	***	-	***	31
12 Other investments	2196422	-	-	-	*7134	*429	72803	*373	51374	***	21058	***	1745975
13 Depreciable assets	11766750	-	-	*20645	*67334	*73710	1301510	436555	1001181	***	731386	***	5307278
14 Less: Accumulated depreciation	6034247	-	-	*10853	*49994	*43620	819765	250584	578943	***	341267	***	2405838
15 Depletable assets	*19182	-	*6468	-	-	-	-	-	-	***	12714	***	-
16 Less: Accumulated depletion	*11029	-	*1679	-	-	-	-	-	-	***	9350	***	-
17 Land	191196	-	-	-	-	*6161	17657	*5218	13466	***	6305	***	100751
18 Intangible assets (Amortizable)	570340	-	*236	-	-	*5486	*915	*4030	*2681	***	10434	***	443370
19 Less: Accumulated amortization	109314	-	*94	-	-	*549	*398	*389	*428	***	2249	***	73753
20 Other assets	1267876	-	-	-	*55	*391	39600	*12829	7003	***	29110	***	1107326
21 Total liabilities	19485055	-	*17359	*49383	*165859	*161969	1414951	633811	1513525	***	1216900	***	10224106
22 Accounts payable	2222864	-	*18215	*18922	*38461	*38743	224789	87157	184537	***	155529	***	929541
23 Mort, notes, and bonds under 1 yr	1167023	-	-	*2632	*13072	*14035	80462	76570	101860	***	100159	***	451934
24 Other current liabilities	1265607	-	*2986	*2023	*9171	*12710	77161	34210	123365	***	73748	***	694216
25 Loans from stockholders	293963	-	*12672	*6055	*23414	*17343	67797	*2216	*55868	***	4196	***	82654
26 Mort, notes, bonds, 1 yr or more	4972062	-	*5979	*1740	*16835	*42589	133212	*118623	227528	***	305545	***	3316910
27 Other liabilities	691437	-	-	-	*-0	-	32320	*17103	26330	***	28500	***	423548
28 Net worth	8872098	-	*-22494	*18011	*64905	*36550	799210	297934	794038	***	549223	***	4325303
29 Capital stock	698397	-	*2989	*2887	*1488	*7743	66406	11178	139600	***	22717	***	261506
30 Paid-in or capital surplus	3901017	-	-	-	*7893	*29884	121832	*79860	131587	***	151178	***	3075121
31 Retained earnings, appropriated	936	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	2841514	-	-	*15124	*36633	*32552	315942	*51043	186842	***	116061	***	861478
33 Retained earnings (S CORP)	1705389	-	*-25483	-	*27493	*-33628	323470	*199912	346306	***	287639	***	245962
34 Less: Cost of treasury stock	275154	-	-	-	*8602	-	*28441	*44060	*10297	***	28371	***	118763
35 Total receipts	29592236	***	*116630	*145614	*604963	*486931	3652651	1215718	2988132	***	2115250	***	11263189
36 Business receipts	29191278	***	*116552	*144772	*603836	*486072	3634998	1203327	2963956	***	2104324	***	11043655
37 Interest	65110	***	-	-	*237	-	1828	*269	4070	***	1086	***	46935
38 Interest on govt. obligations, State and local	7564	-	-	-	*31	-	*3337	*248	*564	***	167	***	1458
39 Rents	11271	-	-	-	-	-	*1022	*668	*1219	***	48	***	7306
40 Royalties	20146	-	-	-	-	-	-	*136	-	***	5	***	10997
41 Net S-T cap gain less net LT loss	*633	-	-	-	-	-	-	-	*192	***	-	***	-
42 Net L-T cap gain less net ST loss	17116	-	-	-	-	*39	*163	*40	*554	***	135	***	14666
43 Net gain, noncapital assets	83700	-	-	*735	-	*124	*1800	-	*2491	***	1396	***	75821
44 Dividends, domestic corporations	1986	-	-	-	-	-	*255	-	*21	***	53	***	568
45 Dividends, foreign corporations	11742	-	-	-	-	-	-	*934	-	***	3704	***	3163
46 Other receipts	181691	***	*78	*107	*859	*697	9249	10095	15063	***	4333	***	58618
47 Total deductions	27997563	***	*103279	*138016	*591893	*457520	3513065	1142932	2839155	***	2034175	***	10538365
48 Cost of sales and operations	21876444	***	*70649	*107081	*398193	*377601	2801622	885552	2283062	***	1669389	***	7985905
49 Compensation of officers	418297	***	-	*4290	*50550	*15319	103964	26649	56818	***	16449	***	53333
50 Repairs	102926	***	*420	*5293	*1428	*9326	11919	*4265	3226	***	4351	***	26351
51 Bad debts	101901	-	*60	-	*2485	*331	7104	*1301	7996	***	4108	***	64248
52 Rent paid on business property	194788	***	*2093	*3779	*7933	*7728	23841	*4849	11672	***	8530	***	98126
53 Taxes paid	618005	***	*2725	*2368	*16013	*6729	71715	22096	50350	***	31343	***	273908
54 Interest paid	502473	***	*1134	*1009	*9923	*5439	18726	19606	33758	***	25918	***	306691
55 Contributions or gifts	9745	-	-	-	*148	*20	814	*93	935	***	599	***	2697
56 Amortization	25739	-	*24	-	-	*372	*299	*2127	1740	***	2721	***	11569
57 Depreciation	891463	***	*296	*4021	*5227	*6787	89379	31432	75213	***	55361	***	418466
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	181092	***	*1527	*39	*3383	*1957	20147	*4144	10009	***	10899	***	99858
60 Pension, prof sh, stock, annuity	125696	-	-	-	*2888	-	10400	*6703	8015	***	5701	***	55270
61 Employee benefit programs	305315	-	*90	*218	*4799	*1797	34284	*5866	30924	***	10125	***	144542
62 Net loss, noncapital assets	1854	***	-	-	*237	-	*67	*5	*813	***	37	***	275
63 Other deductions	2641825	***	*24262	*9917	*88686	*24114	318782	128246	264623	***	188646	***	997126
64 Total receipts less total deducts	1594674	***	*13351	*7597	*13070	*29410	139586	72786	148977	***	81075	***	724824
65 Const taxable inc frm rel frn corps	10190	-	-	-	-	-	-	-	-	***	-	***	10018
66 Net income, total	1597299	***	*13351	*7597	*13040	*29410	136249	72538	148413	***	80908	***	733384
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	468757	-	*13351	-	*1744	*6977	101275	*44942	80476	***	29057	***	99351
70 Statutory special deductions, total	191656	***	-	*984	*3024	*2029	*3326	*9209	*12246	***	14654	***	112448
71 Net operating loss deduction	179362	***	-	*984	*3024	*2029	*3138	*8275	*12231	***	10914	***	109362
72 Dividends received deduction	12293	-	-	-	-	-	*189	*934	*15	***	3740	***	3085
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	936907	-	-	*6613	*8271	*20405	31648	*18387	55691	***	37197	***	521606
75 Income tax before credits, total	329032	***	-	*1157	*1242	*6494	8917	*6738	19398	***	14327	***	187088
76 Regular tax	319976	-	-	*1157	*1242	*6494	8917	*6252	18900	***	12798	***	182538
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	7848	***	-	-	-	-	-	*486	*477	***	1478	***	3712
80 Environmental tax	1209	***	-	-	-	-	-	-	*20	***	51	***	839
81 Foreign tax credit	11677	-	-	-	-	-	*-0	*14	-	***	-	***	11157
82 U.S. Possessions tax credit	2121	-	-	-	-	-	201	593	1326	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	6428	-	-	-	-	-	*185	-	*860	***	471	***	3824
86 Prior year minimum tax credit	13722	-	-	-	-	-	*118	-	*127	***	600	***	11186
87 Income tax after credits, total	295085	***	-	*1157	*1242	*6494	8411	*6131	17084	***	13256	***	160921

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products

MAJOR GROUP 12
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	8613	*301	2773	2013	1051	701	1103	306	221	69	***	***	9
2	Total assets	36877990	-	50647	361300	397330	543269	2370546	2104219	3523583	2428060	***	***	16768620
3	Cash	1690384	-	*12795	92306	56399	55097	199991	192823	191824	126447	***	***	338767
4	Notes and accounts receivable	7712704	-	*15033	102748	122101	146293	708981	603911	1066846	580318	***	***	2361141
5	Less: Allowance for bad debts	219425	-	-	*321	*1071	*2192	9123	7784	11663	11635	***	***	70644
6	Inventories	9858590	-	*6374	74059	96992	181618	852226	855099	1285478	882904	***	***	2944643
7	Investments in govt. obligations, Total	*67980	-	-	-	-	-	*556	6	*11706	*25676	***	***	-
8	Tax-exempt securities	*10139	-	-	-	-	-	1514	-	*4616	*1442	***	***	-
9	Other current assets	1802992	-	*19	6050	11586	20472	176069	92009	207486	97723	***	***	708892
10	Loans to stockholders	182710	-	*6384	*21589	*16687	*4782	36872	*7488	31319	*52948	***	***	**
11	Mortgage and real estate loans	25202	-	-	-	-	-	*2638	-	*15809	*4	***	***	1267
12	Other investments	6971697	-	-	*2979	*2040	*147	47315	112988	151717	125058	***	***	6004058
13	Depreciable assets	10515951	-	*47319	230163	284448	285438	808219	471464	1026535	923327	***	***	4036768
14	Less: Accumulated depreciation	5218301	-	*26406	176162	200035	156084	520037	270662	621782	475846	***	***	1619343
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17	Land	221465	-	-	*1192	*1163	*827	26230	10092	17025	18581	***	***	92469
18	Intangible assets (Amortizable)	2010266	-	*164	*894	*92	*1589	30333	24288	118597	121557	***	***	910083
19	Less: Accumulated amortization	533241	-	*8	*790	*92	*1007	12986	9896	18883	81037	***	***	244743
20	Other assets	1778878	-	*-11027	6592	7020	6288	21746	22393	46955	40592	***	***	1305261
21	Total liabilities	36877990	-	50647	361300	397330	543269	2370546	2104219	3523583	2428060	***	***	16768620
22	Accounts payable	4276884	-	*2841	51969	111540	108792	562739	390976	631308	328725	***	***	1294159
23	Mort, notes, and bonds under 1 yr	3981683	-	*2481	*24603	*24323	43348	361654	215011	439705	331259	***	***	1762181
24	Other current liabilities	3279029	-	*3977	30158	30486	44606	247942	216096	254580	244334	***	***	1522044
25	Loans from stockholders	889069	-	*38020	*37765	*43545	69152	169047	96218	152090	*43819	***	***	115936
26	Mort, notes, bonds, 1 yr or more	7006762	-	*22809	*11113	34976	47319	209362	142405	347751	393853	***	***	3798503
27	Other liabilities	1401168	-	*-401	*16775	*1688	*35303	22280	46952	104745	36808	***	***	837635
28	Net worth	16043396	-	-19080	188918	150774	194750	797523	996562	1593405	1049262	***	***	7438162
29	Capital stock	1757947	-	14322	46102	23893	27000	143244	62571	99676	121732	***	***	871497
30	Paid-in or capital surplus	5008512	-	*858	*24204	*34735	*14327	165902	104531	67967	260598	***	***	2931459
31	Retained earnings, appropriated	*1429	-	-	-	-	-	-	*1363	-	*67	***	***	-
32	Retained earnings, unappropriate	7352184	-	*-2870	51942	40204	105255	294352	353659	739711	345348	***	***	4102864
33	Retained earnings (S CORP)	3120344	-	*-31361	*69935	*91662	*48592	251577	506609	816845	405061	***	***	101139
34	Less: Cost of treasury stock	1197021	-	*29	*3266	*39720	*425	57552	32170	130794	*83543	***	***	568797
35	Total receipts	60848784	*250488	583871	1283228	1610323	1895415	7150468	5383254	8067606	4977859	***	***	16939634
36	Business receipts	59149344	*202157	576812	1277137	1606315	1893567	7073257	5225977	8036495	4921364	***	***	15942979
37	Interest	291224	*56	-	*1004	*430	*647	3387	4531	5663	5483	***	***	240591
38	Interest on govt. obligations, State and local	23967	-	-	-	6	-	*109	*5	926	*841	***	***	19372
39	Rents	47461	-	-	*1203	*195	-	*4841	*1210	1584	*406	***	***	26221
40	Royalties	434063	-	-	*40	-	-	*3410	-	*1455	*6328	***	***	356961
41	Net S-T cap gain less net LT loss	4015	-	-	-	-	-	-	-	-	-	***	***	3743
42	Net L-T cap gain less net ST loss	33724	*2326	-	-	*837	-	*508	*1378	*443	*1116	***	***	5798
43	Net gain, noncapital assets	38257	*13565	-	*255	*71	-	*361	1724	3460	7761	***	***	4850
44	Dividends, domestic corporations	34568	-	-	-	-	-	-	*135	*251	*569	***	***	15023
45	Dividends, foreign corporations	207003	-	-	-	-	-	-	6	-	*2326	***	***	199312
46	Other receipts	585158	*32384	*7059	*3589	*2469	*1201	64594	148288	17328	31666	***	***	124783
47	Total deductions	56877319	*199593	547270	1224281	1576254	1851136	6910742	5138472	7711962	4619566	***	***	15268513
48	Cost of sales and operations	41021583	*145934	215768	715871	1072987	1341426	5185083	3897694	5869475	3575514	***	***	10664045
49	Compensation of officers	1503841	*5850	*23733	98000	89664	93774	332979	201095	336313	92068	***	***	58825
50	Repairs	214512	*273	*3212	7175	9287	8331	19210	6952	13153	8505	***	***	85686
51	Bad debts	124710	*1863	*555	*2713	*7555	4036	21670	12765	17211	7661	***	***	16544
52	Rent paid on business property	750534	*2000	*17381	56619	33768	39645	84619	42235	63032	35317	***	***	234676
53	Taxes paid	1379400	*16757	20270	59154	46544	42453	170156	111442	152078	109977	***	***	401755
54	Interest paid	983136	*854	*3628	3819	11527	13947	66354	57869	89296	79473	***	***	412579
55	Contributions or gifts	38862	*9	-	*147	*227	*377	1066	1212	1738	2181	***	***	25579
56	Amortization	95279	*74	*8	*12	*9	*48	1797	2049	3744	10926	***	***	54558
57	Depreciation	875189	*800	*8272	17597	18341	35009	55388	35454	74715	65851	***	***	369841
58	Depletion	*3	-	-	-	-	-	-	*3	-	-	***	***	-
59	Advertising	1106205	*2223	*4755	4844	4426	4185	34781	69793	63778	37819	***	***	596855
60	Pension, prof sh, stock, annuity	229697	-	-	-	*5681	*2034	14582	16033	36898	11746	***	***	80068
61	Employee benefit programs	660764	*1380	*2159	*1543	6972	11557	62409	53687	65569	68905	***	***	200975
62	Net loss, noncapital assets	7845	-	-	-	-	*90	*514	*267	615	*193	***	***	2519
63	Other deductions	7885758	*21574	*247528	256787	269264	254223	860134	629924	924348	513429	***	***	2064007
64	Total receipts less total deducts	3971465	*50895	36601	58948	34069	44280	239726	244781	355643	358294	***	***	1671121
65	Const taxable inc frm rel frn corps	227510	-	-	-	-	-	-	-	-	*4732	***	***	221617
66	Net income, total	4175008	*50895	36601	58948	34063	44280	239618	244777	354717	362185	***	***	1873366
67	Net income, Form 1120-A	*5675	-	*613	*5062	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	1210859	*25145	*23449	*37694	*10674	*24952	166716	173512	212651	181816	***	***	16219
70	Statutory special deductions, total	177116	*23584	*11087	*7136	*12972	*1891	*16629	*577	*9625	16893	***	***	12012
71	Net operating loss deduction	147173	*23584	*11087	*7136	*12972	*1891	*16629	*515	*9460	*16470	***	***	**
72	Dividends received deduction	29943	-	-	-	-	-	-	*62	*165	*424	***	***	12012
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74	Income subject to tax	2787051	*2167	*2064	*14117	*10418	17437	56273	70687	132459	163476	***	***	1845134
75	Income tax before credits, total	964589	*670	*309	*2533	*1810	3344	16551	23599	46212	56428	***	***	647355
76	Regular tax	957652	*670	*309	*2533	*1810	3344	16007	23562	44961	56017	***	***	644997
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79	Alternative minimum tax	3907	-	-	-	-	-	*544	*37	*1236	*318	***	***	**
80	Environmental tax	3026	-	-	-	-	-	-	-	*11	93	***	***	2358
81	Foreign tax credit	201504	-	-	-	-	-	*62	-	*64	*1827	***	***	196360
82	U.S. Possessions tax credit	43727	-	-	-	4	419	2449	*1457	*12691	21442	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85	General business credit	6027	-	-	-	-	-	*14	*85	*251	*17	***	***	4970
86	Prior year minimum tax credit	1303	-	-	-	-	*6	-	1	*32	*61	***	***	425
87	Income tax after credits, total	712028	*670	*309	*2533	*1806	2919	14027	22056	33174	33081	***	***	445600

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2315
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	509	-	*188	*79	-	*38	*80	*47	38	***	6	12	***
2 Total assets	18235563	-	*255	*9766	-	*21649	*221416	*345731	615573	***	441708	2061619	***
3 Cash	532305	-	*21	*4208	-	127	*5300	*54754	55886	***	19882	152119	***
4 Notes and accounts receivable	2532431	-	-	*1979	-	*3132	*43550	*68795	226492	***	144815	518065	***
5 Less: Allowance for bad debts	86955	-	-	-	-	-	*63	*767	*2677	***	2154	19872	***
6 Inventories	3781958	-	*38	-	-	*1558	*87666	*157271	187468	***	177710	803623	***
7 Investments in govt. obligations, Total	670	-	-	-	-	-	-	6	-	***	664	-	***
8 Tax-exempt securities	*2579	-	-	-	-	-	-	-	*2579	***	-	-0	***
9 Other current assets	852434	-	-	-	-	*640	*14462	*8266	54566	***	18310	122916	***
10 Loans to stockholders	80596	-	-	*406	-	-	*26932	*237	*3598	***	-	196	***
11 Mortgage and real estate loans	*842	-	-	-	-	-	-	-	*838	***	-	-	***
12 Other investments	5809687	-	-	-	-	-	*160	*4698	*19545	***	26195	76755	***
13 Depreciable assets	4869584	-	-	*3000	-	*31241	*145429	*94626	154611	***	116288	653886	***
14 Less: Accumulated depreciation	2141760	-	-	*9	-	*15315	*111290	*57520	105140	***	68385	340601	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	98121	-	-	-	-	-	*5448	*1169	*2324	***	1576	8440	***
18 Intangible assets (Amortizable)	955996	-	-	-	-	-	*150	*14673	*17225	***	1043	36970	***
19 Less: Accumulated amortization	278086	-	-	-	-	-	*2	*6852	*6587	***	-	12093	***
20 Other assets	1225161	-	*196	*182	-	267	*3676	*6376	4846	***	5763	61217	***
21 Total liabilities	18235563	-	*255	*9766	-	*21649	*221416	*345731	615573	***	441708	2061619	***
22 Accounts payable	1029160	-	-	*602	-	*374	*24636	*62602	99341	***	53548	181381	***
23 Mort, notes, and bonds under 1 yr	2195489	-	-	-	-	*2480	*15882	*17787	55263	***	121227	217670	***
24 Other current liabilities	1609239	-	-	*500	-	78	*34559	*19255	48879	***	37034	217848	***
25 Loans from stockholders	147124	-	*452	-	-	88	*4690	*18036	*2074	***	-	-	***
26 Mort, notes, bonds, 1 yr or more	3795752	-	-	-	-	*2512	*57585	*30687	*27921	***	55387	224925	***
27 Other liabilities	953339	-	*-5	-	-	-	-	*8975	*15628	***	12681	123704	***
28 Net worth	8505459	-	*-192	*8664	-	*16117	*84064	*188389	366467	***	161831	1096092	***
29 Capital stock	866736	-	*1883	-	-	*247	*5122	*3369	48514	***	61728	27702	***
30 Paid-in or capital surplus	3052168	-	-	-	-	-	*79149	*2212	*4782	***	5154	152036	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings, unappropriate	4241943	-	*-2075	-	-	*16296	*13745	*100338	282756	***	98051	701843	***
33 Retained earnings (S CORP)	704060	-	-	*8664	-	-	*-12126	*82470	*71210	***	7261	267688	***
34 Less: Cost of treasury stock	359448	-	-	-	-	*425	*1826	-	*40796	***	10364	53177	***
35 Total receipts	20798793	-	*5594	*12909	-	*36622	*386242	*898684	1410620	***	787103	3295471	***
36 Business receipts	19763538	-	*5594	*12909	-	*36622	*385971	*889728	1404587	***	778461	3223528	***
37 Interest	243405	-	-	-	-	-	*1	*1043	*1514	***	1559	10007	***
38 Interest on govt. obligations, State and local	3480	-	-	-	-	-	-	-	*97	***	1269	576	***
39 Rents	31216	-	-	-	-	-	-	-	*777	***	-	5265	***
40 Royalties	366659	-	-	-	-	-	-	-	*1173	***	-	15169	***
41 Net S-T cap gain less net LT loss	18	-	-	-	-	-	-	-	-	***	18	-	***
42 Net L-T cap gain less net ST loss	*6117	-	-	-	-	-	-	-	-	***	73	31	***
43 Net gain, noncapital assets	6451	-	-	-	-	-	-	*359	*14	***	73	916	***
44 Dividends, domestic corporations	*17092	-	-	-	-	-	-	-	*249	***	57	1763	***
45 Dividends, foreign corporations	183601	-	-	-	-	-	-	-	-	***	3263	110	***
46 Other receipts	177216	-	-	-	-	-	*271	*7555	*2209	***	2328	38105	***
47 Total deductions	18956396	-	*5420	*4216	-	*33570	*377616	*874873	1326347	***	736166	3107613	***
48 Cost of sales and operations	13330190	-	*2342	*88	-	*23483	*279816	*656441	1047758	***	552806	2241544	***
49 Compensation of officers	181750	-	*124	-	-	*1877	*8941	*25282	45116	***	5161	35547	***
50 Repairs	104680	-	-	*7	-	*652	*188	*942	3143	***	1638	17250	***
51 Bad debts	25925	-	-	-	-	-	*731	*2610	*1533	***	1872	6682	***
52 Rent paid on business property	236828	-	*917	*182	-	*1038	*3378	*5002	8165	***	4827	29628	***
53 Taxes paid	503814	-	*79	*441	-	*2290	*10214	*21477	29889	***	13248	79011	***
54 Interest paid	442849	-	-	-	-	*290	*8466	*7003	8275	***	6754	44151	***
55 Contributions or gifts	23257	-	-	-	-	*9	*28	*276	*345	***	467	1083	***
56 Amortization	46250	-	-	-	-	-	*26	*223	*388	***	-	2288	***
57 Depreciation	437199	-	-	*9	-	*1554	*3558	*7675	11470	***	8424	55027	***
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
59 Advertising	635613	-	*5	-	-	*49	*2096	*3655	10572	***	11183	84915	***
60 Pension, prof sh, stock, annuity	125707	-	-	-	-	-	*2113	*3086	*9530	***	4301	34682	***
61 Employee benefit programs	255567	-	-	-	-	-	*1245	*20510	11849	***	6624	59899	***
62 Net loss, noncapital assets	2867	-	-	-	-	-	*272	*196	*183	***	286	100	***
63 Other deductions	2603902	-	*1953	*3489	-	*2326	*56544	*120498	138131	***	118577	415806	***
64 Total receipts less total deducts	1842396	-	*174	*8693	-	*3053	*8626	*23811	84274	***	50936	187858	***
65 Const taxable inc frm rel frn corps	210691	-	-	-	-	-	-	-	-	***	380	175	***
66 Net income, total	2049608	-	*174	*8693	-	*3053	*8626	*23811	84177	***	50046	187457	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	176175	-	-	*8693	-	-	*7578	*16462	*34251	***	1743	37621	***
70 Statutory special deductions, total	15122	-	*174	-	-	-	-	-	*930	***	219	1521	***
71 Net operating loss deduction	*1386	-	*174	-	-	-	-	-	*767	***	179	-	***
72 Dividends received deduction	*13736	-	-	-	-	-	-	-	*163	***	40	1521	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	1858310	-	-	-	-	*3053	*1049	*7349	48996	***	48084	148316	***
75 Income tax before credits, total	649887	-	-	-	-	*690	*276	*2461	16727	***	16482	51785	***
76 Regular tax	647574	-	-	-	-	*690	*276	*2461	16711	***	16435	51578	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	*44	-	-	-	-	-	-	-	*5	***	3	37	***
80 Environmental tax	2268	-	-	-	-	-	-	-	*11	***	44	171	***
81 Foreign tax credit	191899	-	-	-	-	-	-	-	*64	***	-	643	***
82 U.S. Possessions tax credit	12293	-	-	-	-	393	164	1057	3998	***	3132	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	4518	-	-	-	-	-	-	-	*15	***	7	379	***
86 Prior year minimum tax credit	*687	-	-	-	-	-	-	-	*11	***	-	251	***
87 Income tax after credits, total	440490	-	-	-	-	*297	*113	*1404	*12639	***	13343	50512	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2139	*35	*562	*399	*313	*153	424	117	90	24	12	***	***
2 Total assets	8868473	-	*10473	*79853	*110618	*119869	956368	802603	1395374	877150	877384	***	***
3 Cash	541985	-	*769	*17271	*13644	*6692	69113	57094	65189	24580	42589	***	***
4 Notes and accounts receivable	2617169	-	-	*24255	*20595	*24252	282462	247956	423840	220681	206216	***	***
5 Less: Allowance for bad debts	67658	-	-	-	-	*596	*5231	*2500	4642	*4124	6078	***	***
6 Inventories	3205573	-	*4328	*16743	*33858	*70898	424149	302033	590708	393982	265821	***	***
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	***	***
8 Tax-exempt securities	*1442	-	-	-	-	-	-	-	-	*1442	-	***	***
9 Other current assets	562594	-	*19	*1097	*6209	*10700	101483	70253	89537	66460	101005	***	***
10 Loans to stockholders	46329	-	*4984	*18725	*11168	*294	*4939	*296	*3601	*2323	-	***	***
11 Mortgage and real estate loans	*17551	-	-	-	-	-	-	-	*10835	-	-	***	***
12 Other investments	601038	-	-	-	*1715	-	*4424	*33125	74949	*36987	116755	***	***
13 Depreciable assets	1988961	-	*3137	*9730	*93370	*11516	170218	170727	273421	244655	159391	***	***
14 Less: Accumulated depreciation	1119813	-	*2642	*8803	*73079	*5808	118181	93153	174142	144442	65550	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	55870	-	-	-	*1163	-	*8613	*7374	*1846	*6770	4765	***	***
18 Intangible assets (Amortizable)	199678	-	-	*189	-	-	*1521	*2729	*29461	*73400	16453	***	***
19 Less: Accumulated amortization	67823	-	-	*98	-	-	*752	*737	*5266	*56475	1245	***	***
20 Other assets	285578	-	*-122	*745	*1976	*1923	13609	7408	16038	10909	37261	***	***
21 Total liabilities	8868473	-	*10473	*79853	*110618	*119869	956368	802603	1395374	877150	877384	***	***
22 Accounts payable	1967528	-	-	*12140	*34646	*35004	308877	168470	332150	148810	90644	***	***
23 Mort, notes, and bonds under 1 yr	741554	-	-	*187	*5341	*1404	134576	48239	160531	162751	111192	***	***
24 Other current liabilities	893022	-	*601	*18176	*10156	*12009	124653	104383	103183	110100	47351	***	***
25 Loans from stockholders	387160	-	*10266	*12519	*4502	*21127	82707	*18228	109583	*16631	11677	***	***
26 Mort, notes, bonds, 1 yr or more	1356797	-	-	*2122	*10653	-	*40568	70944	115247	156389	127634	***	***
27 Other liabilities	139013	-	-	*14027	*-82	-	*9380	*3353	17779	*7216	17496	***	***
28 Net worth	3383399	-	*-394	*20682	*45402	*50326	255605	388987	556901	275254	471389	***	***
29 Capital stock	439702	-	*9253	*16489	*2485	*9503	32272	15088	17554	24079	79652	***	***
30 Paid-in or capital surplus	541210	-	*596	*1214	*10171	*14157	21433	*38470	30726	*121131	56735	***	***
31 Retained earnings, appropriated	*1363	-	-	-	-	-	-	*1363	-	-	-	***	***
32 Retained earnings, unappropriate	1708027	-	*-5319	*3209	*7282	*12977	66674	158275	221790	*29958	147907	***	***
33 Retained earnings (S CORP)	1372730	-	*-4924	*-229	*25464	*13688	145301	*196940	365546	*165223	217818	***	***
34 Less: Cost of treasury stock	679632	-	-	-	-	-	*10075	*21148	*78716	*65137	30723	***	***
35 Total receipts	20653635	*43893	*18239	*291413	*560517	*692100	3695272	2291386	3481695	2272023	1493640	***	***
36 Business receipts	20270306	*18903	*11793	*291413	*560493	*692017	3674571	2176607	3468214	2244035	1454931	***	***
37 Interest	24057	-	-	-	*2	*27	*648	*1886	2586	*2766	2530	***	***
38 Interest on govt. obligations, State and local	19727	-	-	-	6	-	-	*5	*692	*385	805	***	***
39 Rents	4724	-	-	-	-	-	*1963	*1082	*133	4	209	***	***
40 Royalties	*33172	-	-	-	-	-	*3410	-	*282	*255	4	***	***
41 Net S-T cap gain less net LT loss	3743	-	-	-	-	-	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	4908	-	-	-	-	-	*79	*1378	*439	*534	791	***	***
43 Net gain, noncapital assets	4382	-	-	-	-	-	*63	*873	*129	*20	59	***	***
44 Dividends, domestic corporations	*2517	-	-	-	-	-	-	1	*2	*281	2233	***	***
45 Dividends, foreign corporations	*21416	-	-	-	-	-	-	6	-	*2326	-	***	***
46 Other receipts	264682	*24989	*6446	-	*16	*57	14537	109548	9218	21418	32079	***	***
47 Total deductions	19541742	*27218	*10671	*278918	*552776	*675302	3609682	2191335	3374553	2130278	1412950	***	***
48 Cost of sales and operations	14612901	*16945	*4829	*164248	*396780	*545787	2750874	1607766	2541182	1687085	1027774	***	***
49 Compensation of officers	658769	-	-	*29670	*21208	*17909	129097	112361	201379	43116	35529	***	***
50 Repairs	38924	*103	-	*1539	*2718	*429	5514	3186	3188	2454	3785	***	***
51 Bad debts	37640	*1755	-	*60	*35	*1283	7145	5666	7223	2914	3848	***	***
52 Rent paid on business property	256819	*511	*981	*15152	*6163	*13497	42652	21707	29352	15721	17933	***	***
53 Taxes paid	423244	*506	*149	*6428	*18554	*9010	104396	58079	48189	46468	24255	***	***
54 Interest paid	260863	*456	*21	*1687	*3325	*4747	31667	23306	42055	43724	19576	***	***
55 Contributions or gifts	7974	-	-	*12	*12	*1	361	*756	507	*660	306	***	***
56 Amortization	23796	-	-	-	-	-	*225	*201	*2563	*1978	1803	***	***
57 Depreciation	148116	*271	*103	*1198	*7603	*2353	11258	15198	18513	14737	11669	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	228989	*31	*587	*589	*739	*1426	16731	21349	21697	12794	30632	***	***
60 Pension, prof sh, stock, annuity	53796	-	-	-	-	*638	*2910	*5661	18892	*2675	2523	***	***
61 Employee benefit programs	176164	-	-	-	*443	*1065	18070	15546	23622	*13921	12994	***	***
62 Net loss, noncapital assets	1799	-	-	-	-	-	*85	-	*272	*39	710	***	***
63 Other deductions	2611949	*6640	*4001	*58335	*95195	*77156	488698	300554	415919	241993	219614	***	***
64 Total receipts less total deducts	1111893	*16674	*7569	*12495	*7741	*16799	85590	100051	107142	141745	80690	***	***
65 Const taxable inc frm rel frn corps	*11737	-	-	-	-	-	-	-	-	*202	55	***	***
66 Net income, total	1103903	*16674	*7569	*12495	*7735	*16799	85590	100046	106450	141562	79941	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	530977	-	*1171	*7254	*2668	*14285	47717	*55468	74385	*73580	44973	***	***
70 Statutory special deductions, total	58808	*16674	*6398	*1043	*3862	-	*13017	5	*3955	*1705	3093	***	***
71 Net operating loss deduction	56376	*16674	*6398	*1043	*3862	-	*13017	-	*3954	*1509	864	***	***
72 Dividends received deduction	*2432	-	-	-	-	-	-	5	*2	*196	2229	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	514130	-	-	*4198	*1205	*2514	24857	44573	28123	*66276	31874	***	***
75 Income tax before credits, total	176317	-	-	*630	*181	*377	7244	14979	9541	*22986	11107	***	***
76 Regular tax	175265	-	-	*630	*181	*377	7227	14979	9457	*22883	10858	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	*625	-	-	-	-	-	*17	-	*85	83	225	***	***
80 Environmental tax	427	-	-	-	-	-	-	-	-	*21	24	***	***
81 Foreign tax credit	*6881	-	-	-	-	-	*61	-	-	*277	-	***	***
82 U.S. Possessions tax credit	20864	-	-	-	4	-	*1666	245	4604	12210	2134	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*956	-	-	-	-	-	*14	4	-	*12	14	***	***
86 Prior year minimum tax credit	*317	-	-	-	-	-	-	-	*2	-	76	***	***
87 Income tax after credits, total	147299	-	-	*630	*176	*377	5504	14729	4935	*10487	8884	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Other apparel and accessories

MINOR INDUSTRY 2388
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	2695	*221	*1081	*577	*371	*87	204	90	36	***	***	***	**
2 Total assets	5175023	-	*19677	*109754	*139541	*70423	413502	622775	597565	***	***	***	**
3 Cash	239332	-	*3823	*19247	*13737	*12748	53500	54239	17280	***	***	***	**
4 Notes and accounts receivable	1321869	-	*492	*37815	*46336	*31161	129533	152708	167765	***	***	***	**
5 Less: Allowance for bad debts	47748	-	-	-	*641	*251	*1800	*2941	*1060	***	***	***	**
6 Inventories	1614090	-	*1224	*26431	*47860	*17556	134069	266518	198161	***	***	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	***	***	-
8 Tax-exempt securities	2566	-	-	-	-	-	-	-	-	***	***	***	-
9 Other current assets	241404	-	-	*2846	*2591	*26	33315	8486	40234	***	***	***	**
10 Loans to stockholders	21012	-	*3	-	*3051	*143	*1926	*2507	*8330	***	***	***	**
11 Mortgage and real estate loans	34	-	-	-	-	-	-	-	-	***	***	***	**
12 Other investments	222845	-	-	-	*19	-	*6374	*69600	*18538	***	***	***	**
13 Depreciable assets	1449561	-	*25936	*76430	*54517	*19838	129276	127546	195057	***	***	***	**
14 Less: Accumulated depreciation	731809	-	*11956	*56544	*30188	*11464	87922	67516	96989	***	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
17 Land	27009	-	-	-	-	*655	-	*934	*3867	***	***	***	**
18 Intangible assets (Amortizable)	763584	-	*164	*652	*92	-	*25662	*6220	*32622	***	***	***	**
19 Less: Accumulated amortization	159885	-	*8	*639	*92	-	*10614	*2197	*857	***	***	***	**
20 Other assets	211160	-	*-0	*3517	*2258	10	184	*6669	14618	***	***	***	**
21 Total liabilities	5175023	-	*19677	*109754	*139541	*70423	413502	622775	597565	***	***	***	**
22 Accounts payable	606601	-	*277	*17002	*33812	*916	89470	107280	67463	***	***	***	**
23 Mort, notes, and bonds under 1 yr	631176	-	*2481	*23882	*8201	*14252	98904	*116543	163549	***	***	***	**
24 Other current liabilities	426614	-	*1390	*8770	*7939	*5805	20577	66794	27429	***	***	***	-
25 Loans from stockholders	184759	-	*13722	*5656	*22311	*18796	*64175	*30348	*22871	***	***	***	**
26 Mort, notes, bonds, 1 yr or more	1138838	-	*6260	*3786	*17550	*3100	*7338	*11740	*81374	***	***	***	**
27 Other liabilities	205344	-	-	*-0	*1769	*-0	*9460	*34624	*46413	***	***	***	**
28 Net worth	1981691	-	*-4453	*50658	*47958	*27554	123577	255446	188466	***	***	***	**
29 Capital stock	211923	-	*1889	*7383	*15476	*1305	86104	6565	14173	***	***	***	**
30 Paid-in or capital surplus	957581	-	-	*22990	*1075	-	*42125	*58090	*19256	***	***	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	***	-
32 Retained earnings, unappropriate	495297	-	*-96	*13686	*24249	*17996	*45577	*16081	*64865	***	***	***	**
33 Retained earnings (S CORP)	387792	-	*-6246	*9864	*7158	*8254	*-16691	182393	*96574	***	***	***	-
34 Less: Cost of treasury stock	70902	-	-	*3266	-	-	*33538	*7683	*6402	***	***	***	**
35 Total receipts	9306706	*136786	*272285	*448360	*439562	*116932	1152513	1386509	1180259	***	***	***	**
36 Business receipts	9135606	*114839	*272285	*445464	*438011	*116622	1112888	1356901	1175186	***	***	***	**
37 Interest	14233	*24	-	*573	*427	*251	*1299	*571	*672	***	***	***	**
38 Interest on govt. obligations, State and local	*101	-	-	-	-	-	*48	-	-	***	***	***	**
39 Rents	6133	-	-	*1203	*106	-	-	-	*486	***	***	***	**
40 Royalties	27075	-	-	-	-	-	-	-	-	***	***	***	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	***	***	-
42 Net L-T cap gain less net ST loss	*3217	*2326	-	-	*837	-	5	-	-	***	***	***	**
43 Net gain, noncapital assets	22021	*13556	-	-	-	-	-	*403	*2799	***	***	***	**
44 Dividends, domestic corporations	*151	-	-	-	-	-	-	*82	-	***	***	***	-
45 Dividends, foreign corporations	1408	-	-	-	-	-	-	-	-	***	***	***	**
46 Other receipts	96761	*6042	*-0	*1120	*181	*58	*38274	28551	*1116	***	***	***	**
47 Total deductions	8815108	*104731	*250644	*438155	*430367	*110438	1081736	1309543	1127899	***	***	***	**
48 Cost of sales and operations	6195278	*71750	*114607	*264421	*315217	*72574	765391	1038316	867926	***	***	***	**
49 Compensation of officers	289001	*4573	*13027	*37133	*22301	*6966	78670	38732	38936	***	***	***	**
50 Repairs	34139	*156	*2547	*917	*1996	*619	7887	*1561	1666	***	***	***	**
51 Bad debts	31783	*2	*89	*2325	*1368	*169	*7575	*1696	*3418	***	***	***	**
52 Rent paid on business property	122081	*1381	*3965	*19252	*8987	*811	19391	*8233	8804	***	***	***	**
53 Taxes paid	219081	*15248	*13420	*20406	*12495	*1941	16804	18303	35991	***	***	***	**
54 Interest paid	182147	*119	*1661	*1157	*3214	*1280	9748	20533	18467	***	***	***	**
55 Contributions or gifts	3270	-	-	*80	*205	-	*15	*38	*528	***	***	***	**
56 Amortization	19574	*74	*8	*12	*9	-	*1285	*1567	*458	***	***	***	**
57 Depreciation	128136	*63	*5245	*9254	*5106	*1912	14121	6668	16262	***	***	***	**
58 Depletion	*3	-	-	-	-	-	-	*3	-	***	***	***	-
59 Advertising	161222	*1863	*1890	*2032	*1805	*1024	8519	22210	*8031	***	***	***	**
60 Pension, prof sh, stock, annuity	18268	-	-	-	*1555	-	*17	*4761	*1110	***	***	***	**
61 Employee benefit programs	94859	*728	*2159	*1543	*2850	*203	*10587	*13106	8548	***	***	***	**
62 Net loss, noncapital assets	1403	-	-	-	-	-	*48	-	*143	***	***	***	**
63 Other deductions	1314863	*8773	*92027	*79622	*53259	*22939	141680	133816	117608	***	***	***	**
64 Total receipts less total deducts	491597	*32055	*21641	*10205	*9196	*6494	70777	76966	52360	***	***	***	-
65 Const taxable inc frm rel frn corps	5082	-	-	-	-	-	-	-	-	***	***	***	**
66 Net income, total	496578	*32055	*21641	*10205	*9196	*6494	70728	76966	52360	***	***	***	-
67 Net income, Form 1120-A	*190	-	*190	-	-	-	-	-	-	***	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120S	286804	*25145	*21426	*2542	*2489	*5094	*68509	74822	*28782	***	***	***	**
70 Statutory special deductions, total	26433	*6910	*215	*45	-	*60	104	*572	-	***	***	***	**
71 Net operating loss deduction	24935	*6910	*215	*45	-	*60	104	*515	-	***	***	***	-
72 Dividends received deduction	*1498	-	-	-	-	-	-	*57	-	***	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	**
74 Income subject to tax	183341	-	-	*7618	*6707	*1340	*2116	*1572	*23578	***	***	***	**
75 Income tax before credits, total	61306	-	-	*1560	*1180	*210	*432	*489	*8044	***	***	***	**
76 Regular tax	60130	-	-	*1560	*1180	*210	*355	*452	*8020	***	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	**
79 Alternative minimum tax	1009	-	-	-	-	-	*77	*37	*24	***	***	***	**
80 Environmental tax	166	-	-	-	-	-	-	-	-	***	***	***	**
81 Foreign tax credit	2320	-	-	-	-	-	1	-	-	***	***	***	-
82 U.S. Possessions tax credit	*6442	-	-	-	-	26	40	155	4088	***	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	*236	***	***	***	**
85 General business credit	*416	-	-	-	-	-	-	-	*19	***	***	***	-
86 Prior year minimum tax credit	*295	-	-	-	-	-	-	1	*3701	***	***	***	**
87 Income tax after credits, total	51833	-	-	*1560	*1180	*184	*391	*333					

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	3270	*45	*941	*958	*367	424	395	*52	57	18	10	4	-
2	Total assets	4598931	-	*20242	*161927	*147171	331329	779260	*333109	915070	619141	665372	626309	-
3	Cash	376762	-	*8182	*51581	*29018	35531	72077	*26737	53469	28534	45546	26087	-
4	Notes and accounts receivable	1241235	-	*14541	*38699	*55170	87748	253437	*134452	248749	131949	140475	136013	-
5	Less: Allowance for bad debts	17063	-	-	*321	*429	*1345	*2029	*1576	3283	*893	3020	4166	-
6	Inventories	1256968	-	*785	*30885	*15274	91606	206343	*129277	309141	152366	152049	169242	-
7	Investments in govt. obligations, Total	*67310	-	-	-	-	-	*556	-	*11706	*25676	29373	-	-
8	Tax-exempt securities	*3551	-	-	-	-	-	1514	-	*2037	-	-	-	-
9	Other current assets	146561	-	-	*2107	*2786	9107	26809	*5004	23149	11580	13841	52178	-
10	Loans to stockholders	34773	-	*1398	*2458	*2468	*4346	*3076	*4449	*15790	-	788	-	-
11	Mortgage and real estate loans	*6775	-	-	-	-	-	*2638	-	*4137	-	-	-	-
12	Other investments	338127	-	-	*2979	*306	*147	36357	*5565	38685	*72361	85146	96581	-
13	Depreciable assets	2207846	-	*18246	*141003	*136561	222844	363296	*78565	403446	333168	278192	232525	-
14	Less: Accumulated depreciation	1224918	-	*11808	*110805	*96768	123497	202643	*52473	245511	160831	112168	108413	-
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	40464	-	-	*1192	-	*172	12169	*615	8988	*6938	7866	2526	-
18	Intangible assets (Amortizable)	91008	-	-	*53	-	*1589	*3001	*666	*39288	*662	34823	10925	-
19	Less: Accumulated amortization	27446	-	-	*53	-	*1007	*1617	*111	*6173	*233	17454	799	-
20	Other assets	56979	-	*-11102	*2148	*2786	*4089	4277	*1940	11453	*17864	9914	13610	-
21	Total liabilities	4598931	-	*20242	*161927	*147171	331329	779260	*333109	915070	619141	665372	626309	-
22	Accounts payable	673594	-	*2564	*22225	*43082	72499	139755	*52625	132353	64749	81062	62679	-
23	Mort, notes, and bonds under 1 yr	413464	-	-	*533	*10781	*25212	112291	*32443	60361	*74147	28317	69378	-
24	Other current liabilities	350153	-	*1986	*2712	*12390	26714	68153	*25663	75088	52233	44498	40716	-
25	Loans from stockholders	170026	-	*13580	*19590	*16731	*29141	*17474	*29606	*17562	*21277	5065	-	-
26	Mort, notes, bonds, 1 yr or more	715375	-	*16549	*5205	*6773	41707	103870	*29034	123208	*115521	156308	117199	-
27	Other liabilities	103472	-	*-396	*2747	-	*35303	*3440	-	24925	*13085	16133	8235	-
28	Net worth	2172847	-	*-14041	*108915	*57413	100753	334277	*163740	481572	278128	333989	328102	-
29	Capital stock	239586	-	*1296	*22230	*5932	15946	19747	*37549	19434	63590	14451	39412	-
30	Paid-in or capital surplus	457553	-	*262	-	*23488	*170	*23195	*5758	13203	*123676	104905	162896	-
31	Retained earnings, appropriated	*67	-	-	-	-	-	-	-	-	*67	-	-	-
32	Retained earnings, unappropriate	906917	-	*4621	*35047	*8673	*57986	168355	*78966	*170300	*102060	148415	132493	-
33	Retained earnings (S CORP)	655762	-	*-20191	*51637	*59040	*26650	*135093	*44807	283515	*-3095	78305	-	-
34	Less: Cost of treasury stock	87039	-	*29	-	*39720	-	*12113	*3339	*4881	*8169	12088	6700	-
35	Total receipts	10089651	*69810	*287752	*530546	*610243	1049761	1916440	*806675	1995031	983206	1056864	783322	-
36	Business receipts	9979895	*68415	*287140	*527351	*607811	1048305	1899827	*802740	1988508	968432	1001985	779380	-
37	Interest	9529	*32	-	*431	*-0	*369	1440	*1031	*890	*1833	2506	997	-
38	Interest on govt. obligations, State and local	*658	-	-	-	-	-	60	-	*137	*456	5	-	-
39	Rents	5389	-	-	-	*88	-	*2878	*128	*188	*211	1632	264	-
40	Royalties	*7156	-	-	*40	-	-	-	-	-	*6033	706	377	-
41	Net S-T cap gain less net LT loss	253	-	-	-	-	-	-	-	-	-	253	-	-
42	Net L-T cap gain less net ST loss	*19482	-	-	-	-	-	*425	-	*5	-	19038	15	-
43	Net gain, noncapital assets	5403	*9	-	*255	*71	-	*298	*89	*518	*3226	60	877	-
44	Dividends, domestic corporations	*14808	-	-	-	-	-	-	*52	-	*251	14446	59	-
45	Dividends, foreign corporations	578	-	-	-	-	-	-	-	-	-	578	-	-
46	Other receipts	46499	*1353	*612	*2470	*2272	*1086	11512	*2635	4786	*2764	15655	1354	-
47	Total deductions	9564073	*67643	*280535	*502992	*593111	1031826	1841707	*762721	1883164	910490	952789	737094	-
48	Cost of sales and operations	6883214	*57239	*93991	*287114	*360990	699582	1389002	*595171	1412609	709644	717291	560581	-
49	Compensation of officers	374321	*1277	*10581	*31196	*46155	67022	116271	*24719	50882	*14432	6485	5301	-
50	Repairs	36769	*14	*666	*4712	*4572	6631	5622	*1263	5156	*1556	1640	4938	-
51	Bad debts	29363	*105	*466	*327	*6152	*2584	6219	*2793	5037	*2019	2307	1353	-
52	Rent paid on business property	134806	*109	*11517	*22033	*18619	24300	19198	*7293	16710	*5577	4517	4933	-
53	Taxes paid	233261	*1004	*6623	*31879	*15495	29212	38742	*13583	38009	24861	21729	12123	-
54	Interest paid	97277	*278	*1947	*975	*4988	7630	16473	*7028	20498	14695	15249	7516	-
55	Contributions or gifts	4362	*9	-	*55	*10	*368	661	*141	*357	*929	381	1450	-
56	Amortization	5659	-	-	-	-	*48	*262	*58	*335	*3594	824	538	-
57	Depreciation	161739	*466	*2924	*7136	*5632	29190	26450	*5914	28469	19198	21219	15141	-
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	80381	*328	*2273	*2222	*1883	*1685	7436	*22578	23477	*4612	7208	6677	-
60	Pension, prof sh, stock, annuity	31926	-	-	-	*4126	*1396	9543	*2527	7366	*2587	3315	1067	-
61	Employee benefit programs	134174	*652	-	-	*3679	*10289	32507	*4524	21550	*19734	31965	9273	-
62	Net loss, noncapital assets	1777	-	-	-	-	*90	*109	*71	*17	*5	1486	-	-
63	Other deductions	1355044	*6162	*149548	*115341	*120811	151801	173212	*75056	252690	87049	117173	106201	-
64	Total receipts less total deducts	525578	*2167	*7217	*27555	*17132	17935	74733	*43953	111868	72716	104074	46229	-
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income, total	524920	*2167	*7217	*27555	*17132	17935	74673	*43953	111731	72260	104070	46229	-
67	Net income, Form 1120-A	*5485	-	*423	*5062	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	216903	-	*853	*19205	*5517	*5572	*42912	*26761	75233	*28930	11920	-	-
70	Statutory special deductions, total	76752	-	*4300	*6048	*9109	*1831	*3509	-	*4739	*9634	37497	84	-
71	Net operating loss deduction	64476	-	*4300	*6048	*9109	*1831	*3509	-	*4739	*9434	25421	84	-
72	Dividends received deduction	*12276	-	-	-	-	-	-	-	-	*201	12075	-	-
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	231269	*2167	*2064	*2301	*2506	*10531	28252	*17193	*31762	*33696	54653	46144	-
75	Income tax before credits, total	77080	*670	*309	*344	*449	*2067	8598	*5671	*11900	*11658	19359	16055	-
76	Regular tax	74683	*670	*309	*344	*449	*2067	8148	*5671	*10773	*11456	18797	15998	-
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	2228	-	-	-	-	-	*450	-	*1123	*178	475	2	-
80	Environmental tax	165	-	-	-	-	-	-	-	*-0	*23	87	54	-
81	Foreign tax credit	403	-	-	-	-	-	-	-	-	-	15	388	-
82	U.S. Possessions tax credit	4128	-	-	-	-	-	579	-	-	3549	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	*138	-	-	-	-	-	-	-	-	-	-	-	-
86	Prior year minimum tax credit	*6	-	-	-	-	*6	-	*80	-	-	34	23	-
87	Income tax after credits, total	72406	*670	*309	*344	*449	*2061	8019	*5591	*11900	*8109	19309	15644	-

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 13
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11806	*279	3697	1924	1934	1552	1785	280	217	74	31	***	***
2 Total assets	54775839	-	121543	289565	728193	1118210	3781650	1847922	3338673	2482342	2186114	***	***
3 Cash	2081672	-	22030	46834	103821	142743	297865	102272	230610	146214	128463	***	***
4 Notes and accounts receivable	6116901	-	*5920	53954	112963	272785	861775	379716	527952	472807	302005	***	***
5 Less: Allowance for bad debts	111314	-	-	-	*2390	*4464	8152	5059	10714	14063	4486	***	***
6 Inventories	7379091	-	*5268	*45351	92605	209444	1159071	652099	942587	693422	492899	***	***
7 Investments in govt. obligations, Total	*143113	-	-	-	-	-	*12317	-	*3389	*2849	26555	***	***
8 Tax-exempt securities	*9869	-	-	-	-	-	*1141	-	*2641	-	4585	***	***
9 Other current assets	2471647	-	*2309	*3515	14789	12292	79732	79199	184157	98191	199359	***	***
10 Loans to stockholders	141972	-	*21523	*17543	*23648	19290	26403	*10951	10659	*10036	1173	***	***
11 Mortgage and real estate loans	1329998	-	-	-	*6963	*14290	*1182	-	*5727	*23	1	***	***
12 Other investments	7691704	-	*327	*3346	*25819	68389	184183	55909	168491	111052	170132	***	***
13 Depreciable assets	35767817	-	172873	408291	987181	953093	2642427	1022211	1964641	1264191	1147996	***	***
14 Less: Accumulated depreciation	20688761	-	109121	318050	684423	627479	1761652	569563	1102704	737621	617320	***	***
15 Depletable assets	4357286	-	-	*37012	*792	*890	*10492	*43013	86186	270407	142981	***	***
16 Less: Accumulated depletion	168447	-	-	*9651	-	-	*3959	-	*10564	*55160	24112	***	***
17 Land	948335	-	*147	*1252	41273	29200	158366	49931	237216	90316	98424	***	***
18 Intangible assets (Amortizable)	554551	-	*622	*1845	*155	22216	49669	4967	46907	30749	12030	***	***
19 Less: Accumulated amortization	151448	-	*331	*1075	*111	9702	29936	*2502	9987	11439	4047	***	***
20 Other assets	6901851	-	*-24	*-602	5106	15222	100723	24779	61480	110369	109477	***	***
21 Total liabilities	54775839	-	121543	289565	728193	1118210	3781650	1847922	3338673	2482342	2186114	***	***
22 Accounts payable	4387319	-	*24525	35710	93215	144762	503175	274951	365980	251677	162364	***	***
23 Mort, notes, and bonds under 1 yr	2936657	-	*17686	*47739	74878	93994	414270	430302	360286	345559	204137	***	***
24 Other current liabilities	4547817	-	*49176	15347	32396	68901	248978	151756	227691	215479	205990	***	***
25 Loans from stockholders	614275	-	*5805	*67583	44926	24326	227322	60773	129175	*20286	27054	***	***
26 Mort, notes, bonds, 1 yr or more	15657778	-	*44779	*49517	163981	224314	448682	171168	590501	459325	347971	***	***
27 Other liabilities	4099357	-	*212	*150	*7349	*2254	47791	53489	78324	24252	72205	***	***
28 Net worth	22532635	-	-20640	73518	311449	559659	1891431	705484	1586716	1165764	1166393	***	***
29 Capital stock	1571417	-	7724	39417	39256	69935	145544	70584	122573	57383	114492	***	***
30 Paid-in or capital surplus	8746919	-	*12044	*54247	65705	61186	110894	33120	141954	127196	227387	***	***
31 Retained earnings, appropriated	*24981	-	-	-	-	*7778	*2918	*113	-	*560	-	***	***
32 Retained earnings, unappropriate	9569759	-	-58162	*-47890	161046	238244	1038942	320139	581492	555314	611909	***	***
33 Retained earnings (S CORP)	3056097	-	*26142	*29258	*47827	195774	710912	289437	773349	443770	269801	***	***
34 Less: Cost of treasury stock	436538	-	*8387	*1514	*2385	*13258	117779	*7910	32651	*18458	57196	***	***
35 Total receipts	75362285	*183516	1052514	1566789	2515060	3248540	10552756	4491613	6950774	5159360	4044025	***	***
36 Business receipts	72885208	*134676	1051037	1552301	2482112	3219950	10432499	4403071	6877147	5107258	3923952	***	***
37 Interest	807043	*24	*120	*1172	2677	3866	15208	3147	12163	9933	11542	***	***
38 Interest on govt. obligations, State and local	10786	-	-	-	-	*340	*265	-	*1333	*741	433	***	***
39 Rents	75670	1	-	-	*188	*1173	6802	*1675	4694	2448	5372	***	***
40 Royalties	48195	-	-	-	-	-	*404	*68	*4	62	1709	***	***
41 Net S-T cap gain less net LT loss	4877	-	-	-	-	*745	*184	*1234	*1034	*134	130	***	***
42 Net L-T cap gain less net ST loss	527948	116	*422	*2254	*2499	*248	*10015	*1870	9938	*2829	45462	***	***
43 Net gain, noncapital assets	104484	*1092	-	*2373	*17176	3517	15438	4470	3347	4415	1062	***	***
44 Dividends, domestic corporations	21883	-	-	-	-	*961	*221	*532	*540	*489	6127	***	***
45 Dividends, foreign corporations	162454	-	-	-	-	*171	-	*930	*5545	*4716	3666	***	***
46 Other receipts	713737	*47607	*935	*8688	10407	17569	71720	74615	35032	26336	44569	***	***
47 Total deductions	71275081	*154347	1014774	1482214	2398974	3073373	10002754	4285986	6505252	4854972	3746115	***	***
48 Cost of sales and operations	53951823	*81281	532321	963246	1595144	2300259	7868332	3527545	5437839	4026009	3102982	***	***
49 Compensation of officers	1247692	*4677	*60630	*71764	107383	126997	351026	150512	103781	59019	26699	***	***
50 Repairs	1172283	*1808	23982	59795	53498	36158	68789	22106	23367	25944	10315	***	***
51 Bad debts	132571	*32959	-	*2105	*4671	6654	13197	3314	9095	5000	4708	***	***
52 Rent paid on business property	529681	*5310	*51395	*15314	33799	31680	65601	20671	14085	13488	9469	***	***
53 Taxes paid	1575594	*5026	29933	28631	77906	76987	208587	64191	117490	86573	75403	***	***
54 Interest paid	1709741	*2864	5121	12411	23404	27931	81778	45430	74718	57056	37539	***	***
55 Contributions or gifts	43628	-	*13	*6	879	686	2726	1288	1301	2175	1117	***	***
56 Amortization	65928	*131	*100	*239	*5	4075	9735	427	6109	1210	3405	***	***
57 Depreciation	1973937	*3007	20005	38203	88167	81955	192033	64167	134615	85970	85260	***	***
58 Depletion	514841	-	-	*2040	*123	-	*1212	*7811	1019	*27709	4784	***	***
59 Advertising	339635	*153	*1046	2301	4894	4964	21393	10011	23144	19656	20121	***	***
60 Pension, prof sh, stock, annuity	383095	-	-	-	*2317	*7402	28709	11930	14550	14929	8573	***	***
61 Employee benefit programs	732778	*2745	*10024	*4918	20214	35954	107787	34899	59959	55526	35141	***	***
62 Net loss, noncapital assets	12397	-	-	*47	*234	*3779	*4628	*238	*172	*71	818	***	***
63 Other deductions	6889458	*14385	280205	281194	386335	327892	977221	321446	484008	374635	319784	***	***
64 Total receipts less total deducts	4087204	*29169	37739	84575	116086	175168	550002	205627	445522	304388	297910	***	***
65 Const taxable inc frm rel frn corps	11115	-	-	-	-	-	-	-	-	2712	-	***	***
66 Net income, total	4087533	*29169	37739	84575	116086	174827	549737	205627	444190	306359	297477	***	***
67 Net income, Form 1120-A	*1489	*294	*1196	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*2217	*2217	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1193060	*10299	*22881	*50612	*52251	100851	333313	73983	254868	129696	105463	***	***
70 Statutory special deductions, total	416754	*12069	*7472	*25829	*6923	*17963	25713	*15457	21902	40394	25262	***	***
71 Net operating loss deduction	245852	*12069	*7472	*25829	*6923	*17275	25558	*14155	*15988	*39379	17130	***	***
72 Dividends received deduction	170903	-	-	-	-	*688	*155	*1302	*5914	*1016	8132	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	2480212	*6801	*7386	*8134	56912	56151	190711	116187	168469	137544	166783	***	***
75 Income tax before credits, total	881602	*2432	*1108	*1337	13539	14676	59898	39450	58345	50022	58528	***	***
76 Regular tax	838490	*1967	*1108	*1220	13539	13902	58934	39431	57311	46804	57178	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	39302	-	-	*117	-	*774	*959	-	*943	*2897	1127	***	***
80 Environmental tax	3172	-	-	-	-	-	*6	*19	92	146	224	***	***
81 Foreign tax credit	4221	-	-	-	-	-	-	-	-	*2332	354	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	3860	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	9169	-	-	-	*97	*680	*888	*4487	*309	*50	718	***	***
86 Prior year minimum tax credit	5215	-	-	-	-	-	*408	*945	*544	-	1213	***	***
87 Income tax after credits, total	859137	*2432	*1108	*1337	13442	13996	58601	34018	57492	47640	56244	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	6391	*213	2374	*1287	1187	488	578	104	99	34	***	***	***
2 Total assets	24909612	-	63153	*176894	438733	357409	1194343	743839	1531196	1156892	***	***	***
3 Cash	856869	-	*16528	*41653	74360	62790	108441	26272	118582	47713	***	***	***
4 Notes and accounts receivable	2680217	-	*229	*2691	25775	*43847	154415	97489	179683	123406	***	***	***
5 Less: Allowance for bad debts	12846	-	-	-	-	*1124	*1034	*1051	2988	*348	***	***	***
6 Inventories	2663135	-	-	*17718	*49532	*37525	376121	260498	435907	266764	***	***	***
7 Investments in govt. obligations, Total	*32792	-	-	-	-	-	-	-	*3389	*2849	***	***	***
8 Tax-exempt securities	*9868	-	-	-	-	-	*1140	-	*2641	-	***	***	***
9 Other current assets	1854177	-	*1443	*1477	*6857	*4255	18043	40318	59886	56010	***	***	***
10 Loans to stockholders	95993	-	*9329	*11992	*23055	*11533	23927	*3197	*5019	*6023	***	***	***
11 Mortgage and real estate loans	*36822	-	-	-	*6963	*12006	-	-	*5727	*23	***	***	***
12 Other investments	4577178	-	*327	*1234	*4759	*33390	53731	*18098	85447	77048	***	***	***
13 Depreciable assets	16458032	-	*100503	*339995	759557	458143	1042450	485106	914473	630295	***	***	***
14 Less: Accumulated depreciation	10517275	-	*67209	*269494	546375	321881	688703	258824	562134	404607	***	***	***
15 Depletable assets	2870061	-	-	*37012	*792	*890	*7209	*41000	86186	270407	***	***	***
16 Less: Accumulated depletion	147241	-	-	*9651	-	-	*861	-	*10564	*55160	***	***	***
17 Land	587701	-	*147	*1252	31311	*6557	71832	18238	168504	52162	***	***	***
18 Intangible assets (Amortizable)	176182	-	*212	*1670	*69	*9633	*8546	*668	*14231	*552	***	***	***
19 Less: Accumulated amortization	22592	-	*193	*945	*25	*6676	*3522	*197	*5273	*89	***	***	***
20 Other assets	2710537	-	*1837	*289	*2100	*6522	22607	*13028	32480	83845	***	***	***
21 Total liabilities	24909612	-	63153	*176894	438733	357409	1194343	743839	1531196	1156892	***	***	***
22 Accounts payable	1256433	-	*8420	*5003	48618	*24726	81421	132491	163130	74947	***	***	***
23 Mort, notes, and bonds under 1 yr	1750915	-	*6443	*38604	65814	*41473	175571	168251	174065	179889	***	***	***
24 Other current liabilities	990808	-	*2341	*7674	12843	*7909	37571	31769	64023	56762	***	***	***
25 Loans from stockholders	313485	-	*3603	*45262	*6561	*10572	108192	*9531	92033	*13444	***	***	***
26 Mort, notes, bonds, 1 yr or more	7637390	-	*6329	*13546	102094	*84914	187563	*80528	335490	231668	***	***	***
27 Other liabilities	1488684	-	*-0	-	*7103	*-830	14189	*44134	44093	*12200	***	***	***
28 Net worth	11471895	-	36016	*66804	195700	188645	589837	277135	658363	587982	***	***	***
29 Capital stock	761670	-	*3018	*26424	31958	20220	69820	8090	54218	28998	***	***	***
30 Paid-in or capital surplus	4258030	-	*12044	*11395	*22339	*7236	*23058	*3078	-76302	*10069	***	***	***
31 Retained earnings, appropriated	*20862	-	-	-	-	*7778	*916	-	-	*560	***	***	***
32 Retained earnings, unappropriate	5474442	-	*18928	*14930	108322	110353	397798	*168920	342236	343412	***	***	***
33 Retained earnings (S CORP)	1186588	-	*10414	*15570	*33081	*44090	*162803	*101738	351858	*213846	***	***	***
34 Less: Cost of treasury stock	229696	-	*8387	*1514	-	*1031	64560	*4689	*13647	*8903	***	***	***
35 Total receipts	29644006	*43707	401324	*948815	1605921	906947	2982967	1499567	2921954	1598144	***	***	***
36 Business receipts	28094748	*40112	400673	*946863	1579535	901751	2958194	1453144	2900926	1576809	***	***	***
37 Interest	469633	-	*110	*1107	*671	*1740	5684	*1771	2335	3378	***	***	***
38 Interest on govt. obligations, State and local	6493	-	-	-	-	*340	*132	-	*1108	*662	***	***	***
39 Rents	39088	1	-	-	*73	*1173	*2332	*550	*1136	*309	***	***	***
40 Royalties	3834	-	-	-	-	-	*404	*68	*4	-	***	***	***
41 Net S-T cap gain less net LT loss	3610	-	-	-	-	-	*184	*1234	*626	*41	***	***	***
42 Net L-T cap gain less net ST loss	490721	116	*422	-	*2316	*14	*2920	*1870	*1634	*2270	***	***	***
43 Net gain, noncapital assets	75285	*175	-	-	*15844	*955	3450	*1111	1991	3057	***	***	***
44 Dividends, domestic corporations	17690	-	-	-	-	*149	*54	*125	*302	*208	***	***	***
45 Dividends, foreign corporations	152246	-	-	-	-	-	-	*930	*5545	*7	***	***	***
46 Other receipts	290657	*3304	*119	*845	*7482	*825	9612	38765	6348	11403	***	***	***
47 Total deductions	27565175	*33159	390525	*895551	1530895	863775	2830648	1392014	2702424	1472703	***	***	***
48 Cost of sales and operations	20417632	*13346	*224741	*524276	980334	593824	2116445	1178450	2323152	1221117	***	***	***
49 Compensation of officers	528530	*2348	*19063	*56843	62204	34641	151861	69908	44481	18496	***	***	***
50 Repairs	720167	*1057	*19174	*46912	42065	18344	35357	*1564	9015	15658	***	***	***
51 Bad debts	40574	-	-	-	*416	*85	*2487	*519	3828	*1629	***	***	***
52 Rent paid on business property	262435	*3788	*16963	*6084	22145	*5776	9974	*4920	2431	4950	***	***	***
53 Taxes paid	635737	*2588	9435	*19142	53117	22086	48711	20089	48478	31078	***	***	***
54 Interest paid	721573	*1911	*2442	*7449	16887	*9974	33814	19195	30806	28032	***	***	***
55 Contributions or gifts	28527	-	*13	-	*423	*253	788	*605	749	1358	***	***	***
56 Amortization	30790	*125	*18	*212	*5	*1075	*688	*183	1487	*135	***	***	***
57 Depreciation	802216	*868	*12713	*31677	68765	40778	84091	28007	58364	37807	***	***	***
58 Depletion	243705	-	-	*2040	-	-	*1212	*6	1019	*27709	***	***	***
59 Advertising	63952	-	*351	*1563	1938	516	2063	2171	3443	1124	***	***	***
60 Pension, prof sh, stock, annuity	158050	-	-	-	-	*2130	*7713	*4570	7305	3203	***	***	***
61 Employee benefit programs	315120	-	*114	*2702	11374	*7362	14778	*11022	21466	21629	***	***	***
62 Net loss, noncapital assets	5637	-	-	-	*233	*3418	*720	*25	*138	*11	***	***	***
63 Other deductions	2590530	*7128	85497	*196652	270988	123512	319946	50781	146261	58766	***	***	***
64 Total receipts less total deducts	2078830	*10549	10800	*53264	75026	43172	152319	107553	219530	125441	***	***	***
65 Const taxable inc frm rel frn corps	2243	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	2074580	*10549	10800	*53264	75026	42832	152187	107553	218422	124779	***	***	***
67 Net income, Form 1120-A	*1076	*294	*783	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	99	99	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	420619	*10156	*3025	*41371	*49724	*13237	*75292	*39202	97230	*42107	***	***	***
70 Statutory special deductions, total	281367	48	*924	*11031	*3399	*3102	*12935	*1329	*12436	*21255	***	***	***
71 Net operating loss deduction	116672	48	*924	*11031	*3399	*2983	*12897	*313	*6688	*21109	***	***	***
72 Dividends received deduction	164695	-	-	-	-	*119	*38	*1017	*5748	*146	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	1374930	*344	*6851	*862	21903	*26493	63960	*67022	109806	62673	***	***	***
75 Income tax before credits, total	491288	*61	*1028	*246	4898	7843	20362	*22730	37639	23169	***	***	***
76 Regular tax	468943	*67	*1028	*129	4898	*7154	19544	*22720	37484	21307	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	20448	-	-	*117	-	*688	*812	-	*92	*1796	***	***	***
80 Environmental tax	1902	-	-	-	-	-	*6	*9	*63	*66	***	***	***
81 Foreign tax credit	*304	-	-	-	-	-	-	-	-	*2	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	82	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	6302	-	-	-	*97	*504	*119	*4306	*295	*2	***	***	***
86 Prior year minimum tax credit	1908	-	-	-	-	-	*196	*841	*182	-	***	***	***
87 Income tax after credits, total	482691	*61	*1028	*246	4801	*7339	20048	*17583	37161	23165	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2430
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2055	*4	*489	*221	*69	487	628	*67	52	20	***	***	***
2 Total assets	19901184	-	*28287	*27721	*23075	342103	1353174	*419675	832047	687214	***	***	***
3 Cash	519108	-	*2724	*2285	*2073	22996	97353	*16908	31996	48885	***	***	***
4 Notes and accounts receivable	1742323	-	*2024	*12109	*10515	107364	395598	*104578	151958	156207	***	***	***
5 Less: Allowance for bad debts	61299	-	-	-	-	*1026	3443	*1568	3910	*5383	***	***	***
6 Inventories	2883005	-	*807	*957	*5215	87651	440339	*171021	237602	248578	***	***	***
7 Investments in govt. obligations, Total	*12317	-	-	-	-	-	*12317	-	-	-	***	***	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets	398133	-	-	*1222	-	*1645	33380	*30170	77435	28092	***	***	***
10 Loans to stockholders	18110	-	-	*3731	-	*2495	*1526	*7755	*2543	*60	***	***	***
11 Mortgage and real estate loans	29	-	-	-	-	-	-	-	-	-	***	***	***
12 Other investments	2705930	-	-	*754	-	*4580	105078	*12021	*33503	*5158	***	***	***
13 Depreciable assets	14430675	-	*37992	*20800	*18672	242608	840169	*166377	526376	371813	***	***	***
14 Less: Accumulated depreciation	7540270	-	*15280	*14285	*13576	151904	615929	*108578	270114	*198614	***	***	***
15 Depletable assets	*1437612	-	-	-	-	-	*65	-	-	-	***	***	***
16 Less: Accumulated depletion	2277	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	160436	-	-	-	-	*12497	36749	*14974	39391	*25645	***	***	***
18 Intangible assets (Amortizable)	167285	-	*96	*137	-	*4079	*6371	-	*3469	*6090	***	***	***
19 Less: Accumulated amortization	41022	-	*75	*91	-	*1189	*436	-	*1540	*4241	***	***	***
20 Other assets	3071089	-	-	*102	*177	*10307	4037	*6016	3338	*4924	***	***	***
21 Total liabilities	19901184	-	*28287	*27721	*23075	342103	1353174	*419675	832047	687214	***	***	***
22 Accounts payable	2189157	-	*736	*6216	*4193	57346	243466	*63882	55815	96327	***	***	***
23 Mort, notes, and bonds under 1 yr	575586	-	*4769	-	-	*32741	120346	*134475	84787	*98731	***	***	***
24 Other current liabilities	2412135	-	*5756	*1111	*1931	19476	88629	*43590	80350	*57945	***	***	***
25 Loans from stockholders	140578	-	*2202	-	*1385	*1524	100972	*2854	*15008	*6842	***	***	***
26 Mort, notes, bonds, 1 yr or more	5024274	-	*4420	-	*4693	73295	95485	*19680	131641	*124853	***	***	***
27 Other liabilities	1491828	-	-	-	-	*3084	*5087	*7412	*16311	*5955	***	***	***
28 Net worth	8067626	-	*10405	*20394	*10873	154637	699189	*147781	448135	296561	***	***	***
29 Capital stock	414658	-	*322	*929	*1447	13474	43074	*10884	43720	10587	***	***	***
30 Paid-in or capital surplus	3648447	-	-	-	*5897	*18195	47709	*14445	55408	*42981	***	***	***
31 Retained earnings, appropriated	2004	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings, unappropriate	2762028	-	*-5645	*5777	*3998	*58026	285590	*56392	*75194	*101937	***	***	***
33 Retained earnings (S CORP)	1310344	-	*15728	*13688	-	*70062	332678	*67401	276014	*149932	***	***	***
34 Less: Cost of treasury stock	69855	-	-	-	*470	*5121	*9862	*1341	*2200	*8876	***	***	***
35 Total receipts	26552549	*16440	*316770	*165937	*108505	1081417	3757520	*1267458	1552852	1882434	***	***	***
36 Business receipts	26251427	*15420	*315968	*159411	*108450	1077393	3700783	*1246621	1532005	1873057	***	***	***
37 Interest	22429	-	*3	*9	*1	*174	1958	*140	*2203	*2923	***	***	***
38 Interest on govt. obligations, State and local	*3386	-	-	-	-	-	*7	-	-	*13	***	***	***
39 Rents	24471	-	-	-	-	-	*269	*722	*1446	*884	***	***	***
40 Royalties	7941	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*407	-	-	-	-	-	-	-	*407	-	***	***	***
42 Net L-T cap gain less net ST loss	22267	-	-	*2254	-	-	-	-	*3933	*47	***	***	***
43 Net gain, noncapital assets	20107	*746	-	*2373	*28	*469	*10060	*1856	*512	*1219	***	***	***
44 Dividends, domestic corporations	*2442	-	-	-	-	-	*57	-	*225	-	***	***	***
45 Dividends, foreign corporations	*3981	-	-	-	-	-	-	-	-	*455	***	***	***
46 Other receipts	193691	*274	*800	*1890	*26	*3382	44386	*18120	12120	*3836	***	***	***
47 Total deductions	25522415	*16297	*303148	*154155	*104895	1019288	3539499	*1237108	1464444	1795665	***	***	***
48 Cost of sales and operations	19570498	*13706	*117053	*84568	*82171	758782	2896931	*1093759	1181430	1524596	***	***	***
49 Compensation of officers	342495	*58	*23031	-	*2331	50118	100856	*14580	26892	*16001	***	***	***
50 Repairs	291649	*313	*717	*6206	*1319	*7906	11756	*4842	6570	*4730	***	***	***
51 Bad debts	34595	*282	-	*954	*455	*4632	7014	*777	2958	*1430	***	***	***
52 Rent paid on business property	112829	*143	*15615	*4556	*2126	*6162	18607	*6263	2014	*2421	***	***	***
53 Taxes paid	556206	*225	*10289	*5259	*4147	30942	69682	*12675	29840	32300	***	***	***
54 Interest paid	661331	*712	*168	*474	*281	8771	21105	*8133	17485	16566	***	***	***
55 Contributions or gifts	7649	-	-	-	*29	*79	1122	*159	*133	*259	***	***	***
56 Amortization	14756	-	*19	*27	-	*2309	*2491	*116	952	*245	***	***	***
57 Depreciation	818221	*278	*3597	*3424	*1248	19176	54112	*10575	37524	29314	***	***	***
58 Depletion	259947	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	172490	*-0	*598	*465	*100	2126	4917	*1536	7540	*8659	***	***	***
60 Pension, prof sh, stock, annuity	169172	-	-	-	-	*978	11257	*5065	*3521	*8992	***	***	***
61 Employee benefit programs	188153	*376	*3013	*427	*1097	*7616	54766	*8350	30564	*11504	***	***	***
62 Net loss, noncapital assets	1223	-	-	-	-	*345	*116	-	*24	-	***	***	***
63 Other deductions	2321200	*205	*129049	*47797	*9592	119347	284768	*70278	116996	138650	***	***	***
64 Total receipts less total deducts	1030134	*143	*13622	*11782	*3610	62129	218021	*30351	88407	86769	***	***	***
65 Const taxable inc frm rel frn corps	660	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1027409	*143	*13622	*11782	*3610	62129	218014	*30351	88407	86756	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	479960	*143	*11543	*9241	-	*47513	153721	*20839	77238	*45235	***	***	***
70 Statutory special deductions, total	26234	-	*2079	*2541	*694	*864	*5881	-	*2253	*3585	***	***	***
71 Net operating loss deduction	21993	-	*2079	*2541	*694	*864	*5842	-	*2095	*3130	***	***	***
72 Dividends received deduction	4241	-	-	-	-	-	*40	-	*158	*455	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	521235	-	-	-	*2916	*13752	58412	*9512	*8917	*37956	***	***	***
75 Income tax before credits, total	194567	-	-	-	*437	*2388	18536	*3229	*3781	*13275	***	***	***
76 Regular tax	176279	-	-	-	*437	*2388	18480	*3229	*2926	*12896	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	*17350	-	-	-	-	-	*57	-	*851	*165	***	***	***
80 Environmental tax	765	-	-	-	-	-	-	-	*4	*39	***	***	***
81 Foreign tax credit	983	-	-	-	-	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	829	-	-	-	-	*177	*128	*62	-	*48	***	***	***
86 Prior year minimum tax credit	*1426	-	-	-	-	-	*159	*104	-	-	***	***	***
87 Income tax after credits, total	191328	-	-	-	*437	*2212	18249	*3062	*3781	*13228	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	3360	*63	*835	*416	678	577	579	110	66	20	8	5	3
2 Total assets	9965043	-	*30103	*84949	266385	418698	1234132	684408	975429	638236	543169	812649	4276884
3 Cash	705694	-	*2778	*2895	*27389	56957	92071	59092	80031	49616	60815	22516	251534
4 Notes and accounts receivable	1694361	-	*3666	*39154	76673	121575	311763	177649	196311	193194	82004	219409	272964
5 Less: Allowance for bad debts	37169	-	-	-	*2390	*2314	3675	*2440	*3817	*8333	830	4326	9045
6 Inventories	1832951	-	*4462	*26676	*37858	84268	342612	220581	269079	178080	106083	167847	395407
7 Investments in govt. obligations, Total	98003	-	-	-	-	-	-	-	-	-	-	98003	-
8 Tax-exempt securities	*1	-	-	-	-	-	*1	-	-	-	-	-	-
9 Other current assets	219337	-	*866	*816	*7932	6391	28309	8711	46837	14089	36193	40426	28766
10 Loans to stockholders	27869	-	*12195	*1819	*593	*5262	*951	-	*3097	*3954	-	-	-
11 Mortgage and real estate loans	*1293148	-	-	-	-	*2284	*1182	-	-	-	1	2096	1287585
12 Other investments	408597	-	-	*1357	*21060	*30420	25374	*25790	49540	28847	77516	31433	117259
13 Depreciable assets	4879110	-	*34378	*47496	208952	252342	759808	370728	523791	262084	220791	351480	1847260
14 Less: Accumulated depreciation	2631216	-	*26632	*34271	124472	153694	457020	202161	270456	134400	96300	174890	956918
15 Depletable assets	*49613	-	-	-	-	-	*3218	*2013	-	-	-	-	44382
16 Less: Accumulated depletion	*18930	-	-	-	-	-	*3098	-	-	-	-	-	15832
17 Land	200199	-	-	-	*9962	*10146	49786	*16719	29321	12509	12216	14280	45260
18 Intangible assets (Amortizable)	211084	-	*314	*39	*85	*8504	*34751	*4298	29207	*24107	2435	41757	65585
19 Less: Accumulated amortization	87834	-	*63	*39	*85	*1837	*25979	*2305	*3175	*7109	1462	1341	44439
20 Other assets	1120225	-	*-1861	*-992	*2829	*-1606	74079	*5734	25662	21599	43706	3959	947115
21 Total liabilities	9965043	-	*30103	*84949	266385	418698	1234132	684408	975429	638236	543169	812649	4276884
22 Accounts payable	941729	-	*15370	*24491	40403	62691	178288	78578	147035	80403	64146	75325	175000
23 Mort, notes, and bonds under 1 yr	610156	-	*6474	*9135	*9064	19781	118354	*127576	101433	*66939	27268	8649	115484
24 Other current liabilities	1144874	-	*41078	*6562	17622	41516	122778	76397	83319	100773	78485	127366	448979
25 Loans from stockholders	160211	-	-	*22321	*36980	*12230	*18157	*48388	*22135	-	1	-	-
26 Mort, notes, bonds, 1 yr or more	2996114	-	*34030	*35971	*57194	*66105	165634	*70960	123370	102804	48913	105272	2185862
27 Other liabilities	1118846	-	*212	*150	*246	*-0	28516	*1942	*17920	*6097	30008	30843	1002912
28 Net worth	2993114	-	*-67061	*-13680	104876	216377	602406	280568	480219	281221	294347	465194	348648
29 Capital stock	395089	-	*4385	*12065	5850	36241	32649	51611	24635	17798	20392	73753	115711
30 Paid-in or capital surplus	840442	-	-	*42852	*37469	*35755	40127	15597	162848	*74145	206238	68052	157360
31 Retained earnings, appropriated	*2114	-	-	-	-	-	*2001	*113	-	-	-	-	-
32 Retained earnings, unappropriate	1333289	-	*-71445	*-68597	*48726	*69864	355554	*94828	164062	*109965	170379	384217	75736
33 Retained earnings (S CORP)	559165	-	-	-	*14746	*81622	215431	*120298	145477	*79993	-98402	-	-
34 Less: Cost of treasury stock	136986	-	-	-	*1915	*7106	*43356	*1879	*16803	*679	4261	60828	159
35 Total receipts	19165731	*123369	*334419	*452036	800634	1260176	3812269	1724587	2475969	1678782	1513666	2002687	2987136
36 Business receipts	18539034	*79143	*334395	*446027	794127	1240806	3773522	1703306	2444215	1657393	1477258	1959485	2629356
37 Interest	314980	*24	*7	*56	*2005	*1951	7566	*1237	7625	*3631	6252	13937	270689
38 Interest on govt. obligations, State and local	*907	-	-	-	-	-	*126	-	*225	*66	45	445	-
39 Rents	12111	-	-	-	*116	-	*4200	*404	*2112	*1255	2238	324	1461
40 Royalties	36420	-	-	-	-	-	-	-	-	62	1028	120	35210
41 Net S-T cap gain less net LT loss	*859	-	-	-	-	*745	-	-	-	93	-	-	22
42 Net L-T cap gain less net ST loss	14960	-	-	-	*183	*234	*7095	-	*4371	*512	11	719	1834
43 Net gain, noncapital assets	9092	*172	-	-	*1304	*2093	1928	*1503	844	*139	211	25	873
44 Dividends, domestic corporations	1751	-	-	-	-	*813	*110	*408	*12	*281	-0	45	81
45 Dividends, foreign corporations	*6227	-	-	-	-	*171	-	-	-	4254	-	-	1801
46 Other receipts	229390	*44030	*16	*5953	*2899	*13363	17722	17730	16563	11097	26623	27587	45808
47 Total deductions	18187491	*104891	*321101	*432507	763185	1190310	3632607	1656864	2338384	1586604	1447038	1905494	2808506
48 Cost of sales and operations	13963693	*54229	*190527	*354402	532639	947653	2854956	1255336	1933257	1280297	1152232	1475762	1932404
49 Compensation of officers	376667	*2271	*18536	*14921	*42848	42238	98309	66023	32408	24522	8728	14857	11005
50 Repairs	160466	*439	*4090	*6677	*10114	9908	21677	15701	7782	5556	2580	6558	69383
51 Bad debts	57402	*32678	-	*1151	*3801	*1937	3697	*2018	2308	1941	1394	1491	4986
52 Rent paid on business property	154417	*1379	*18817	*4674	*9528	*19742	37020	9488	9640	6117	4251	13990	19771
53 Taxes paid	383651	*2213	*10209	*4230	20642	23959	90194	31428	39172	23195	32069	40266	66074
54 Interest paid	326837	*241	*2512	*4489	6236	9186	26859	18102	26427	12458	7923	20269	192136
55 Contributions or gifts	7452	-	-	*6	*427	*355	816	*524	419	*558	681	655	3012
56 Amortization	20382	*6	*63	-	-	*691	6555	*129	3670	*831	650	2004	5784
57 Depreciation	353500	*1861	*3695	*3101	18154	22001	53830	25585	38726	18850	21460	36871	109364
58 Depletion	*11190	-	-	-	*123	-	-	*7805	-	-	-	-	3262
59 Advertising	103193	*153	*97	*273	*2856	2322	14414	6304	12161	9873	14468	25269	15006
60 Pension, prof sh, stock, annuity	55873	-	-	-	*2317	*4294	9739	*2295	3724	*2734	1040	13822	15907
61 Employee benefit programs	229505	*2369	*6896	*1790	*7743	20975	38244	*15527	7930	22393	19977	22664	62996
62 Net loss, noncapital assets	5537	-	-	*47	*1	*16	*3792	*213	*9	*61	46	725	628
63 Other deductions	1977727	*7053	*65659	*36746	105755	85033	372507	200387	220751	177219	179539	230290	296788
64 Total receipts less total deducts	978240	*18478	*13318	*19529	37449	69866	179662	67723	137585	92178	66628	97193	178630
65 Const taxable inc frm rel frn corps	8212	-	-	-	-	-	-	-	-	2712	-	-	5499
66 Net income, total	985545	*18478	*13318	*19529	37449	69866	179536	67723	137360	94824	66583	96748	184129
67 Net income, Form 1120-A	*413	-	*413	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2118	*2118	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	292481	-	*8314	-	*2527	*40100	104299	*13942	80401	*42354	543	-	-
70 Statutory special deductions, total	109154	*12021	*4469	*12257	*2830	*13998	*6897	*14128	*7213	*15555	10494	2856	6437
71 Net operating loss deduction	107187	*12021	*4469	*12257	*2830	*13429	*6819	*13842	*7204	*15140	10494	2824	5858
72 Dividends received deduction	1967	-	-	-	-	*569	*77	*286	*9	*415	-0	32	580
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	584048	*6457	*534	*7272	*32093	*15906	68340	*39653	49746	*36915	55546	93892	177692
75 Income tax before credits, total	195748	*2370	*80	*1091	*8204	*4445	21000	*13492	16925	*13577	19203	32731	62630
76 Regular tax	193268	*1899	*80	*1091	*8204	*4359	20910	*13482	16900	*12601	18905	32645	62191
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1504	-	-	-	-	*86	*90	-	-	*936	225	-	167
80 Environmental tax	505	-	-	-	-	-	-	*10	*25	*41	72	86	271
81 Foreign tax credit	2933	-	-	-	-	-	-	-	-	2331	69	72	462
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	3778	-	-	-	-	-	-	-	-	-	-	-	3778
85 General business credit	2038	-	-	-	-	-	*641	*119	*14	-	281	981	2
86 Prior year minimum tax credit	*1881	-	-	-	-	-	*53	-	*362	-	369	491	605
87 Income tax after credits, total	185117	*2370	*80	*1091	*8204	*4445	20305	*13373	16549	*11247	18483	31187	57782

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 14 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	5791	*30	*1640	1482	781	613	885	169	115	40	16	***	***
2 Total assets	19339979	-	*106814	242764	270134	460856	1990225	1176227	1912336	1440089	1249790	***	***
3 Cash	930293	-	*18110	*16725	31501	13301	201288	68633	98355	98638	51970	***	***
4 Notes and accounts receivable	4890196	-	*28331	70228	109076	152179	602263	379094	489837	373633	340511	***	***
5 Less: Allowance for bad debts	125782	-	-	*28	*714	*436	3932	6708	11700	8202	12350	***	***
6 Inventories	4031892	-	*20527	*48783	*62148	188382	523435	360387	597248	313971	358406	***	***
7 Investments in govt. obligations, Total	*20614	-	-	-	-	-	-	*6749	*5879	-	7986	***	***
8 Tax-exempt securities	*85994	-	-	-	-	-	*10844	-	*15334	*15094	-	***	***
9 Other current assets	754113	-	*516	*2975	*10968	*3913	97876	73073	73946	78135	35701	***	***
10 Loans to stockholders	43901	-	*12479	*787	*5971	*3794	*18373	*373	*795	*1320	10	***	***
11 Mortgage and real estate loans	*18783	-	-	-	-	-	*3817	*14358	*608	-	-	***	***
12 Other investments	1893175	-	-	*22231	*346	*142	93924	21744	41486	30928	27178	***	***
13 Depreciable assets	10539394	-	*115808	179693	166523	208389	981885	555972	986073	820485	759322	***	***
14 Less: Accumulated depreciation	5753583	-	*87778	102641	117838	123745	611884	321819	537976	381341	401703	***	***
15 Depletable assets	*1107	-	-	-	-	-	-	-	*295	*497	-	***	***
16 Less: Accumulated depletion	27	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	264716	-	-	*139	-	*2626	39257	16487	25903	25803	17043	***	***
18 Intangible assets (Amortizable)	1392245	-	*2062	*10699	*602	*13749	23355	*8341	113642	*69470	63290	***	***
19 Less: Accumulated amortization	239780	-	*841	*7064	*583	*9703	13822	*5382	23605	*22044	16673	***	***
20 Other assets	592732	-	*-2401	*238	*2133	*8265	23544	4925	36216	23702	19099	***	***
21 Total liabilities	19339979	-	*106814	242764	270134	460856	1990225	1176227	1912336	1440089	1249790	***	***
22 Accounts payable	2125312	-	*15617	39193	*49019	107192	333094	164005	225019	173421	125429	***	***
23 Mort, notes, and bonds under 1 yr	1231415	-	*11908	*42509	*43412	27280	190209	372516	186940	56021	67434	***	***
24 Other current liabilities	1913741	-	*9105	*14619	*12772	23549	205162	87498	169598	120527	112012	***	***
25 Loans from stockholders	319613	-	*21165	*10997	*13193	*35831	87873	*59629	*62031	*28599	-	***	***
26 Mort, notes, bonds, 1 yr or more	3405246	-	*4879	*69517	*11447	62618	183758	111438	388563	260290	282344	***	***
27 Other liabilities	1053379	-	*-0	*15315	*6542	*10050	13747	92643	56502	21446	35831	***	***
28 Net worth	9291271	-	*44140	50614	133748	194335	976382	288498	823683	779786	626740	***	***
29 Capital stock	756666	-	*14570	12631	32458	25180	108502	150402	87065	44156	38778	***	***
30 Paid-in or capital surplus	2281471	-	*5522	*4185	*7178	*32938	26399	50379	99262	147033	133849	***	***
31 Retained earnings, appropriated	*899	-	-	-	-	-	-	-	*899	-	-	***	***
32 Retained earnings, unappropriate	4773875	-	*21648	*23042	*69210	80282	257668	-57582	432528	236647	306346	***	***
33 Retained earnings (S CORP)	1623229	-	*2400	*24665	*29372	*55936	606093	*156820	*218303	*359652	169989	***	***
34 Less: Cost of treasury stock	144869	-	-	*13909	*4470	-	*22280	*11519	*14374	*7702	22222	***	***
35 Total receipts	36580980	*524343	*481728	1090292	908666	1513646	5120933	3574203	3756608	2656343	2504041	***	***
36 Business receipts	36010165	*522589	*481095	1087549	904261	1496208	5056471	3535956	3684284	2630554	2459807	***	***
37 Interest	72942	*394	*331	*32	*1472	*156	2899	1794	3013	3686	1309	***	***
38 Interest on govt. obligations, State and local	11426	-	-	-	-	-	*1340	*1135	*542	*579	156	***	***
39 Rents	19120	-	-	-	-	*592	*165	*368	*869	*984	393	***	***
40 Royalties	36740	31	-	-	-	-	*3496	-	388	-	2003	***	***
41 Net S-T cap gain less net LT loss	2685	-	-	-	*45	-	*2025	*25	*45	*33	53	***	***
42 Net L-T cap gain less net ST loss	46616	-	-	-	*45	-	*236	*81	42787	*602	460	***	***
43 Net gain, noncapital assets	11500	-	-	*2466	-	-	2887	*84	934	182	1305	***	***
44 Dividends, domestic corporations	9667	2	-	-	-	-	*275	*4	*363	*304	143	***	***
45 Dividends, foreign corporations	53640	-	-	-	-	-	-	-	*4296	88	302	***	***
46 Other receipts	306479	*1328	*302	*245	*2842	16689	51138	34754	19087	19331	38110	***	***
47 Total deductions	34527949	*489478	*455370	1061049	873191	1474991	4829008	3420881	3585210	2511361	2339463	***	***
48 Cost of sales and operations	24789495	*360622	*273969	731945	607787	1058960	3574375	2767641	2608981	1913275	1754856	***	***
49 Compensation of officers	636964	*2894	*41205	*32463	65539	40975	170240	61925	68192	32826	29203	***	***
50 Repairs	134191	*1043	*2765	8167	*6629	*3540	12377	2227	13513	2621	6852	***	***
51 Bad debts	90803	*104	*2179	*765	*1309	*5041	10217	11154	10163	3950	6125	***	***
52 Rent paid on business property	457821	*7327	*29435	44453	*16278	*28810	56137	15251	28518	12474	19829	***	***
53 Taxes paid	905996	*10244	*12240	34084	25834	42837	128063	64083	91651	58057	44241	***	***
54 Interest paid	386954	*3913	*1521	*5906	*5022	8661	39382	35419	53372	31345	29206	***	***
55 Contributions or gifts	21954	*22	-	*188	*49	*102	1306	*864	1212	*600	1267	***	***
56 Amortization	45096	*113	*810	*704	*791	*1550	4516	*1800	9118	2708	3210	***	***
57 Depreciation	726772	*6938	*9483	*19554	15189	14904	64808	35415	67099	57926	50614	***	***
58 Depletion	*11	-	-	-	-	-	-	-	-	*11	-	***	***
59 Advertising	530412	*3798	*477	2673	*3905	20507	55826	30887	47579	23539	26790	***	***
60 Pension, prof sh, stock, annuity	214450	*1539	-	-	-	*4751	19640	6060	24648	16303	8175	***	***
61 Employee benefit programs	553526	*6085	*2002	*4134	*3862	7863	63610	45187	68601	38605	28121	***	***
62 Net loss, noncapital assets	14056	3	-	*4	*347	-	*149	*1027	*4879	*100	808	***	***
63 Other deductions	5019447	*84832	*79283	176009	120649	236490	628361	341939	487684	317020	330168	***	***
64 Total receipts less total deducts	2053031	*34865	*26358	29243	35475	38655	291925	153322	171398	144982	164578	***	***
65 Const taxable inc frm rel frn corps	26427	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	2068033	*34865	*26358	29243	35475	38655	290585	152187	170856	144403	164422	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	548390	*18756	*13900	*3693	*23879	*7428	227770	*51272	*64669	*66994	70029	***	***
70 Statutory special deductions, total	151799	2	*5539	*8623	*1467	*7959	*14068	*23891	34120	*15095	4595	***	***
71 Net operating loss deduction	135542	-	*5539	*8623	*1467	*7959	*13875	*23888	*31488	*14792	4193	***	***
72 Dividends received deduction	16257	2	-	-	-	-	*193	*3	*2632	*303	402	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1370581	*16107	*6920	*19394	*10129	*23268	48963	77045	72096	62322	89798	***	***
75 Income tax before credits, total	468523	*5574	*1038	*3527	*1683	*5523	14163	26386	25642	21842	31304	***	***
76 Regular tax	464168	*5558	*1038	*3527	*1683	*5523	13994	26031	24499	21214	30763	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	2682	-	-	-	-	-	*170	*352	*887	*570	446	***	***
80 Environmental tax	1455	16	-	-	-	-	-	*3	*38	*58	96	***	***
81 Foreign tax credit	22164	17	-	-	-	-	-	-	*-0	-	27	***	***
82 U.S. Possessions tax credit	103	-	-	-	-	-	-	-	103	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	6819	-	-	-	*445	-	-	*1136	*120	32	368	***	***
86 Prior year minimum tax credit	2716	-	-	-	-	-	*53	-	*138	*779	615	***	***
87 Income tax after credits, total	436721	*5558	*1038	*3527	*1238	*5523	14111	25250	25281	21032	30294	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	2036	*6	*139	-	*299	*295	845	122	196	61	23	17	32
2	Total assets	87071815	-	*12797	-	*103929	*203505	2121890	759082	3116826	2039901	1583386	2693243	74437256
3	Cash	1038599	-	*467	-	*6853	*38353	177694	97185	126141	101323	46993	154506	289084
4	Notes and accounts receivable	10566893	-	*1858	-	*32942	*62370	576821	210081	754115	486309	304476	467736	7670186
5	Less: Allowance for bad debts	355410	-	-	-	-	*135	11758	*3052	23069	14410	9072	15746	278168
6	Inventories	8621461	-	-	-	*16206	*62328	446989	157315	598133	378510	299671	363896	6298413
7	Investments in govt. obligations, Total	*209181	-	-	-	-	-	-	*22553	-	8378	-	-	178251
8	Tax-exempt securities	*86698	-	-	-	-	-	-	-	*40667	-	659	22106	23265
9	Other current assets	3231293	-	*23	-	*1795	*7337	89894	39655	95281	65802	49745	138844	2742917
10	Loans to stockholders	193568	-	*10449	-	*18052	*8495	*14290	*11660	*15098	*4541	1010	1364	108611
11	Mortgage and real estate loans	*224470	-	-	-	-	-	-	-	*8196	*3279	-	99	212897
12	Other investments	21478536	-	-	-	*8978	*3406	72969	*16723	171294	135740	82072	175072	20812282
13	Depreciable assets	62967573	-	*1149	-	*65066	*131991	1461028	404281	2359058	1508782	1412873	2183662	53439684
14	Less: Accumulated depreciation	30152465	-	*1149	-	*48770	*110215	786881	222494	1196954	733298	698249	1055640	25298815
15	Depletable assets	1953710	-	-	-	-	-	-	-	-	-	2460	2288	1948963
16	Less: Accumulated depletion	372542	-	-	-	-	-	-	-	-	-	-	590	371952
17	Land	749882	-	-	-	*2269	-	16371	*7736	34959	23672	25402	51659	587815
18	Intangible assets (Amortizable)	2518871	-	-	-	*744	-	63740	*8544	93212	48133	23586	100730	2180181
19	Less: Accumulated amortization	573944	-	-	-	*205	-	*25758	*3628	32084	16506	3530	33693	458540
20	Other assets	4685442	-	-	-	-	*-425	26490	12523	72780	39646	45291	136953	4352184
21	Total liabilities	87071815	-	*12797	-	*103929	*203505	2121890	759082	3116826	2039901	1583386	2693243	74437256
22	Accounts payable	8462493	-	*582	-	*7002	*38529	297208	150979	397367	215373	202689	233946	6918818
23	Mort, notes, and bonds under 1 yr	5608181	-	-	-	*6171	*6180	158435	74061	387121	170012	119790	52202	4634209
24	Other current liabilities	6004346	-	*159	-	*8403	*21047	146076	38879	219083	161722	143126	212442	5053407
25	Loans from stockholders	1555934	-	-	-	*17641	*831	*32809	*656	*13759	*9619	1361	16643	1462618
26	Mort, notes, bonds, 1 yr or more	18082927	-	-	-	*7129	*19927	340199	*124421	696229	404678	366365	597355	15526625
27	Other liabilities	8262485	-	-	-	-	*1676	23967	*18589	100668	95016	85941	216116	7720511
28	Net worth	39095448	-	*12056	-	*57583	*115315	1123196	351497	1302599	983481	664115	1364540	33121066
29	Capital stock	3482385	-	*11127	-	*6149	*10407	56947	21615	81034	35272	53563	66196	3140076
30	Paid-in or capital surplus	13021940	-	-	-	*1583	*563	98939	*10274	221822	153703	158692	420702	11955662
31	Retained earnings, appropriated	45870	-	-	-	-	-	-	-	-	-	-	-	45870
32	Retained earnings, unappropriate	22894001	-	*929	-	*75860	*73884	469805	*141851	407744	468152	285572	681057	20289146
33	Retained earnings (S CORP)	2627703	-	-	-	*6663	*30461	506116	*181553	644363	411541	190798	396320	259889
34	Less: Cost of treasury stock	2976452	-	-	-	*32672	-	*8611	*3796	52364	85186	24510	199736	2569577
35	Total receipts	83742498	*310478	*77903	-	*260658	*625604	5264830	1795114	6326688	3366871	2963759	4207438	58543154
36	Business receipts	80799576	*217146	*55445	-	*258412	*599786	5210457	1782942	6225727	3338309	2922669	4136380	56052304
37	Interest	522528	307	*156	-	*1220	*850	2822	*2895	5793	5826	6159	13431	483067
38	Interest on govt. obligations, State and local	18746	-	-	-	-	-	*17	-	*3261	*578	148	5951	8791
39	Rents	77738	144	-	-	-	*1975	*389	*334	4410	*2567	562	6005	61352
40	Royalties	631815	5697	-	-	-	-	-	*626	*6004	-	152	1086	618250
41	Net S-T cap gain less net LT loss	55284	-	-	-	-	-	*241	-	*1116	*1	2	4506	49419
42	Net L-T cap gain less net ST loss	644837	86382	*3610	-	-	*672	*12299	*145	*23437	*306	1462	12738	503787
43	Net gain, noncapital assets	104878	75	-	-	-	*17863	7525	*135	24807	465	14765	1031	38213
44	Dividends, domestic corporations	60312	-	-	-	*33	-	*182	-	*158	*930	420	1236	57353
45	Dividends, foreign corporations	380684	-	-	-	*98	-	-	-	*75	*140	-	1334	379037
46	Other receipts	446101	727	*18692	-	*895	*4458	30898	*8037	31900	17751	17421	23741	291581
47	Total deductions	79028063	*219283	*69414	-	*244977	*594772	5030838	1737671	6027617	3151492	2827285	3937647	55187067
48	Cost of sales and operations	51514431	*155139	*47279	-	*159070	*360037	3693131	1380291	4558688	2358825	2127991	2924870	33749111
49	Compensation of officers	793817	870	*1878	-	*17725	*47605	232609	47853	147389	52476	27809	31385	186219
50	Repairs	1271328	85	*1288	-	*894	*3270	24470	2977	22600	11777	10196	20219	1173550
51	Bad debts	132772	81	-	-	-	*1619	21826	*6068	17112	9215	4971	4875	67005
52	Rent paid on business property	708344	*982	*312	-	*15590	*16463	63302	10008	37050	23270	17469	24432	499467
53	Taxes paid	1753164	*1979	*2345	-	*11985	*14763	118423	28908	125166	67772	53689	84785	1243350
54	Interest paid	1763162	*3684	*254	-	*2166	*2607	39959	17352	88129	35024	40186	53424	1480376
55	Contributions or gifts	100259	44	-	-	*7	*101	1249	*550	3026	1376	1222	4727	87957
56	Amortization	168357	*299	-	-	*149	4	7267	*2743	21988	4770	2471	9371	119296
57	Depreciation	4288109	*10036	*1124	-	*1995	*10784	128406	32956	177126	109783	92398	174526	3548976
58	Depletion	185508	-	-	-	-	-	*3489	-	-	-	1	-	182018
59	Advertising	711117	429	-	-	*333	*391	6885	3803	15849	20812	19019	19314	624283
60	Pension, prof sh, stock, annuity	770294	612	-	-	-	*2701	28682	6581	31086	22566	18253	32127	627685
61	Employee benefit programs	1777552	1207	*2153	-	*948	*1413	54716	12363	84713	57776	43380	65219	1453664
62	Net loss, noncapital assets	44701	-	-	-	-	-	*1018	*578	661	*60	89	740	41555
63	Other deductions	13045149	*43836	*12781	-	*34115	*133014	605407	184641	697033	375991	368141	487634	10102555
64	Total receipts less total deducts	4714435	*91195	*8489	-	*15681	*30832	233992	57443	299071	215379	136474	269791	3356087
65	Const taxable inc frm rel frn corps	465062	-	-	-	-	-	-	-	-	-	-	494	464568
66	Net income, total	5160751	*91195	*8489	-	*15681	*30832	233975	57443	295810	214801	136326	264335	3811864
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	77283	77283	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	558226	*1557	-	-	*14154	*22928	146754	*37447	127728	91512	47999	39864	28281
70	Statutory special deductions, total	306933	77283	*8489	-	*92	*1715	*9598	*2571	27449	*1992	20969	2448	154327
71	Net operating loss deduction	190030	77283	*8489	-	-	*1715	*9471	*2571	27263	*1208	20649	403	40978
72	Dividends received deduction	116903	-	-	-	*92	-	*128	-	*186	*784	320	2046	113349
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	4295661	12354	-	-	*1435	*6190	77638	*17448	140656	121298	67358	222027	3629256
75	Income tax before credits, total	1608470	5507	-	-	*215	*1045	24695	*6166	51886	41917	24144	79030	1373865
76	Regular tax	1494065	4224	-	-	*215	*1045	24564	*5683	47691	41233	22849	77040	1269522
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79	Alternative minimum tax	107153	1198	-	-	-	-	*131	*479	3146	*823	1212	1675	98491
80	Environmental tax	6509	86	-	-	-	-	-	*4	83	90	83	315	5848
81	Foreign tax credit	320768	-	-	-	*11	-	-	-	-	*178	-	321	320258
82	U.S. Possessions tax credit	*4861	-	-	-	-	110	-	28	2791	1931	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	28	-	-	-	-	-	-	-	-	-	-	-	28
85	General business credit	17621	-	-	-	-	-	*38	-	*1040	*602	822	674	14446
86	Prior year minimum tax credit	8948	-	-	-	-	*61	*268	-	4302	*607	406	713	2590
87	Income tax after credits, total	1256245	5507	-	-	*205	*874	24389	*6138	43752	38599	22916	77322	1036543

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2625
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets: 1,000 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	328	***	*139	-	***	-	*37	*19	*23	*10	5	4	17
2 Total assets	55474325	***	*12797	-	***	-	*162627	*152312	*350780	*350317	332269	578338	53505803
3 Cash	318943	***	*467	-	***	-	*11955	*5920	*7718	*18802	8837	58362	205875
4 Notes and accounts receivable	4587573	***	*1858	-	***	-	*45689	*56237	*69035	*55194	47562	95033	4211703
5 Less: Allowance for bad debts	154245	***	-	-	***	-	*1424	*1841	*642	*777	698	4750	144114
6 Inventories	4265217	***	-	-	***	-	*37281	*25306	*46342	*65097	48310	73090	3958373
7 Investments in govt. obligations, Total	126526	***	-	-	***	-	-	-	-	-	-	-	126526
8 Tax-exempt securities	-	***	-	-	***	-	-	-	-	-	-	-	-
9 Other current assets	1723206	***	*23	-	***	-	*2661	*27095	*5802	*18346	4173	6524	1658582
10 Loans to stockholders	*10959	***	*10449	-	***	-	-	-	-	-	-	-	511
11 Mortgage and real estate loans	2152	***	-	-	***	-	-	-	-	-	-	99	2053
12 Other investments	17291005	***	-	-	***	-	*37985	*2484	*8067	*5118	5724	17416	17214211
13 Depreciable assets	38908101	***	*1149	-	***	-	*74149	*84223	*334239	*309000	378260	546044	37127178
14 Less: Accumulated depreciation	17886164	***	*1149	-	***	-	*45695	*45760	*138698	*133602	184483	248317	17043723
15 Depletable assets	1855367	***	-	-	***	-	-	-	-	-	2460	2288	1850619
16 Less: Accumulated depletion	333982	***	-	-	***	-	-	-	-	-	-	590	333392
17 Land	329550	***	-	-	***	-	*27	*94	*4625	*7617	4894	8475	301547
18 Intangible assets (Amortizable)	1216417	***	-	-	***	-	-	*836	*1749	*251	12839	16351	1184390
19 Less: Accumulated amortization	181333	***	-	-	***	-	-	*836	*172	*24	71	3977	176254
20 Other assets	3395035	***	-	-	***	-	-	*-1446	*12716	*5295	4461	12290	3361719
21 Total liabilities	55474325	***	*12797	-	***	-	*162627	*152312	*350780	*350317	332269	578338	53505803
22 Accounts payable	6013393	***	*582	-	***	-	*14642	*28604	*48690	*27845	25983	34765	5832248
23 Mort, notes, and bonds under 1 yr	3714237	***	-	-	***	-	-	*17456	*26238	*14121	12358	8785	3629739
24 Other current liabilities	3028211	***	*159	-	***	-	*3977	*7949	*14046	*25541	21506	54052	2900548
25 Loans from stockholders	1199976	***	-	-	***	-	-	-	-	-	-	7074	1192902
26 Mort, notes, bonds, 1 yr or more	13008861	***	-	-	***	-	-	*14734	*117646	*52264	66469	162828	12590419
27 Other liabilities	4932193	***	-	-	***	-	*9754	-	*26441	*15850	25145	65302	4789701
28 Net worth	23577454	***	*12056	-	***	-	*134254	*83569	*117719	*214697	180807	245532	22570247
29 Capital stock	1749850	***	*11127	-	***	-	*569	*1243	*15687	*3420	32697	6941	1674697
30 Paid-in or capital surplus	9502909	***	-	-	***	-	*1750	-	*37944	*16346	45092	195238	9206539
31 Retained earnings, appropriated	45095	***	-	-	***	-	-	-	-	-	-	-	45095
32 Retained earnings, unappropriate	12451786	***	*929	-	***	-	*67852	-	*47415	*46637	88577	55346	12098668
33 Retained earnings (S CORP)	*334982	***	-	-	***	-	*64083	*82687	*19544	*154227	14441	-	-
34 Less: Cost of treasury stock	507169	***	-	-	***	-	-	*361	*2870	*5933	-	11994	454752
35 Total receipts	40014818	***	*77903	-	***	-	*342766	*344751	*497179	*344965	425838	731926	37078158
36 Business receipts	38422291	***	*55445	-	***	-	*340786	*344031	*494974	*340631	422119	720726	35618627
37 Interest	336326	***	*156	-	***	-	-	-	*258	*92	840	1502	333477
38 Interest on govt. obligations, State and local	5932	***	-	-	***	-	-	-	-	*479	28	313	5112
39 Rents	47035	***	-	-	***	-	-	-	*33	-	98	195	46708
40 Royalties	207402	***	-	-	***	-	-	-	-	-	-	-	207402
41 Net S-T cap gain less net LT loss	49419	***	-	-	***	-	-	-	-	-	-	18	49401
42 Net L-T cap gain less net ST loss	514235	***	*3610	-	***	-	-	-	-	-	-	17	424226
43 Net gain, noncapital assets	22212	***	-	-	***	-	-	*49	-	*179	302	32	21650
44 Dividends, domestic corporations	7806	***	-	-	***	-	-	-	-	-	44	12	7750
45 Dividends, foreign corporations	144133	***	-	-	***	-	-	-	-	*133	-	767	143233
46 Other receipts	258027	***	*18692	-	***	-	*1979	*670	*1912	*3451	2406	8343	220572
47 Total deductions	38548567	***	*69414	-	***	-	*313395	*325242	*461243	*306103	398183	665839	35917832
48 Cost of sales and operations	24541355	***	*47279	-	***	-	*241814	*274764	*373813	*239364	312709	473122	22525052
49 Compensation of officers	169862	***	*1878	-	***	-	*30532	*2904	*9982	*6870	4055	7345	98953
50 Repairs	956793	***	*1288	-	***	-	*348	*-0	*256	*137	557	3617	950590
51 Bad debts	47103	***	-	-	***	-	*1802	*1624	*114	*980	360	334	41889
52 Rent paid on business property	357481	***	*312	-	***	-	*2727	*202	*822	*584	999	10172	341477
53 Taxes paid	815328	***	*2345	-	***	-	*3758	*4238	*10166	*5341	4965	13766	766468
54 Interest paid	1176699	***	*254	-	***	-	*543	*2395	*9803	*2154	6023	10919	1143501
55 Contributions or gifts	38477	***	-	-	***	-	*88	-	*74	*36	265	598	37409
56 Amortization	63712	***	-	-	***	-	-	*2	*485	*15	186	1635	61365
57 Depreciation	2421030	***	*1124	-	***	-	*4978	*9663	*26430	*24710	18816	48547	2284634
58 Depletion	154714	***	-	-	***	-	-	-	-	-	1	-	154713
59 Advertising	344144	***	-	-	***	-	*229	*1214	*984	*1172	2990	3249	334286
60 Pension, prof sh, stock, annuity	267145	***	-	-	***	-	*1113	*278	*1554	*2162	2668	5946	253424
61 Employee benefit programs	644520	***	*2153	-	***	-	*357	*1166	*5456	*3493	8173	8861	614861
62 Net loss, noncapital assets	2988	***	-	-	***	-	*90	-	*157	*1	4	263	2472
63 Other deductions	6547217	***	*12781	-	***	-	*25014	*26792	*21145	*19084	35413	77465	6306737
64 Total receipts less total deducts	1466251	***	*8489	-	***	-	*29371	*19508	*35935	*38862	27655	66086	1160327
65 Const taxable inc frm rel frn corps	96998	***	-	-	***	-	-	-	-	-	-	494	96504
66 Net income, total	1557317	***	*8489	-	***	-	*29371	*19508	*35935	*38383	27627	66268	1251718
67 Net income, Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	77283	***	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	79537	***	-	-	***	-	*18852	*19508	*11814	*26403	1403	-	-
70 Statutory special deductions, total	163350	***	*8489	-	***	-	-	-	*1554	*133	5160	858	69873
71 Net operating loss deduction	*117876	***	*8489	-	***	-	-	-	*1554	-	5129	83	25337
72 Dividends received deduction	45474	***	-	-	***	-	-	-	-	*133	31	775	44536
73 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
74 Income subject to tax	1314430	***	-	-	***	-	*10519	-	*22567	*11847	21064	65410	1181845
75 Income tax before credits, total	542950	***	-	-	***	-	*3576	-	*7811	*3806	7527	24433	494354
76 Regular tax	458492	***	-	-	***	-	*3576	-	*7678	*4028	7176	22698	413160
77 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	***	-	-	***	-	-	-	-	-	-	-	-
79 Alternative minimum tax	82054	***	-	-	***	-	-	-	*124	-	323	1637	78772
80 Environmental tax	2629	***	-	-	***	-	-	-	*9	*6	28	97	2419
81 Foreign tax credit	47090	***	-	-	***	-	-	-	-	-	-	76	47013
82 U.S. Possessions tax credit	251	***	-	-	***	-	-	-	251	-	-	-	-
83 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	3	***	-	-	***	-	-	-	-	-	-	-	3
85 General business credit	3322	***	-	-	***	-	-	-	*176	*22	171	45	2908
86 Prior year minimum tax credit	*3577	***	-	-	***	-	-	-	*813	-	364	88	2312
87 Income tax after credits, total	488707	***	-	-	***	-	*3576	-	*6571	*3784	6991	24223	442117

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2699 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1708	***	-	-	***	*295	808	103	174	51	18	13	15
2 Total assets	31597490	-	-	-	***	*203505	1959262	606770	2766045	1689584	1251117	2114906	20931452
3 Cash	719656	-	-	-	***	*38353	165739	91265	118423	82522	38156	96144	83208
4 Notes and accounts receivable	5979320	-	-	-	***	*62370	531132	153844	685080	431115	256914	372704	3458483
5 Less: Allowance for bad debts	201165	-	-	-	***	*135	10334	*1211	22427	13633	8374	10996	134055
6 Inventories	4356243	-	-	-	***	*62328	409709	132009	551790	313413	251360	290806	2340041
7 Investments in govt. obligations, Total	*82656	-	-	-	***	-	-	*22553	-	8378	-	-	51725
8 Tax-exempt securities	*86698	-	-	-	***	-	-	-	*40667	-	659	22106	23265
9 Other current assets	1508087	-	-	-	***	*7337	87233	12560	89479	47456	45571	132320	1084335
10 Loans to stockholders	182609	-	-	-	***	*8495	*14290	*11660	*15098	*4541	1010	1364	108100
11 Mortgage and real estate loans	*222318	-	-	-	***	-	-	-	*8196	*3279	-	-	210844
12 Other investments	4187531	-	-	-	***	*3406	34984	*14239	163228	130622	76348	157656	3598071
13 Depreciable assets	24059472	-	-	-	***	*131991	1386879	320058	2024819	1199782	1034613	1637618	16312506
14 Less: Accumulated depreciation	12266302	-	-	-	***	*110215	741186	176734	1058256	599695	513766	807323	8255091
15 Depletable assets	98344	-	-	-	***	-	-	-	-	-	-	-	98344
16 Less: Accumulated depletion	38560	-	-	-	***	-	-	-	-	-	-	-	38560
17 Land	420332	-	-	-	***	-	16344	*7642	30334	16055	20507	43183	286267
18 Intangible assets (Amortizable)	1302454	-	-	-	***	-	63740	*7708	91463	47882	10748	84378	995791
19 Less: Accumulated amortization	392610	-	-	-	***	-	*25758	*2791	31912	16482	3459	29716	282286
20 Other assets	1290407	-	-	-	***	*-425	26490	*13969	60064	34351	40830	124663	990465
21 Total liabilities	31597490	-	-	-	***	*203505	1959262	606770	2766045	1689584	1251117	2114906	20931452
22 Accounts payable	2449100	-	-	-	***	*38529	282566	122375	348677	187528	176706	199181	1086571
23 Mort, notes, and bonds under 1 yr	1893944	-	-	-	***	*6180	158435	*56606	360883	155891	107431	43417	1004470
24 Other current liabilities	2976136	-	-	-	***	*21047	142099	30930	205037	136181	121621	158390	2152860
25 Loans from stockholders	355959	-	-	-	***	*831	*32809	*656	*13759	*9619	1361	9569	269716
26 Mort, notes, bonds, 1 yr or more	5074066	-	-	-	***	*19927	340199	*109687	578583	352414	299896	434528	2936206
27 Other liabilities	3330292	-	-	-	***	*1676	14213	*18589	74227	79167	60796	150814	2930810
28 Net worth	15517995	-	-	-	***	*115315	988942	267928	1184879	768785	483308	1119007	10550819
29 Capital stock	1732535	-	-	-	***	*10407	56378	20372	65347	31852	20866	59255	1465379
30 Paid-in or capital surplus	3519031	-	-	-	***	*563	97189	*10274	183878	137357	113600	225464	2749123
31 Retained earnings, appropriated	775	-	-	-	***	-	-	-	-	-	-	-	775
32 Retained earnings, unappropriate	10442215	-	-	-	***	*73884	401953	*141851	360329	421515	196996	625711	8190478
33 Retained earnings (S CORP)	2292721	-	-	-	***	*30461	442033	*98866	624819	*257314	176357	396320	259889
34 Less: Cost of treasury stock	2469283	-	-	-	***	-	*8611	*3435	49494	79253	24510	187742	2114825
35 Total receipts	43727680	***	-	-	***	*625604	4922065	1450364	5829509	3021906	2537922	3475512	21464996
36 Business receipts	42377285	***	-	-	***	*599786	4869671	1438911	5730753	2997678	2500549	3415654	20433677
37 Interest	186201	***	-	-	***	*850	2822	*2895	5534	5734	5319	11929	149591
38 Interest on govt. obligations, State and local	12814	-	-	-	***	-	*17	-	*3261	*99	121	5638	3679
39 Rents	30703	***	-	-	***	*1975	*389	*334	4377	*2567	463	5810	14644
40 Royalties	424413	***	-	-	***	-	-	*626	*6004	-	152	1086	410848
41 Net S-T cap gain less net LT loss	*5865	-	-	-	***	-	*241	-	*1116	*1	2	4488	18
42 Net L-T cap gain less net ST loss	130602	-	-	-	***	*672	*12299	*145	*23437	*306	1462	12721	79561
43 Net gain, noncapital assets	82666	***	-	-	***	*17863	7525	*86	24807	*286	14462	998	16564
44 Dividends, domestic corporations	52506	-	-	-	***	-	*182	-	*158	*930	376	1224	49603
45 Dividends, foreign corporations	236551	-	-	-	***	-	-	-	*75	*7	-	568	235804
46 Other receipts	188074	***	-	-	***	*4458	28918	*7367	29988	14300	15014	15398	71009
47 Total deductions	40479496	***	-	-	***	*594772	4717443	1412428	5566374	2845389	2429102	3271808	19269235
48 Cost of sales and operations	26973076	***	-	-	***	*360037	3451317	1105527	4184875	2119461	1815281	2451747	11224059
49 Compensation of officers	623955	***	-	-	***	*47605	202076	44949	137407	45606	23754	24040	87265
50 Repairs	314534	***	-	-	***	*3270	24122	*2976	22345	11641	9640	16602	222960
51 Bad debts	85669	***	-	-	***	*1619	20024	*4444	16997	8235	4611	4540	25116
52 Rent paid on business property	350864	***	-	-	***	*16463	60575	*9806	36228	22685	16471	14260	157990
53 Taxes paid	937835	***	-	-	***	*14763	114664	24670	115000	62431	48724	71019	476883
54 Interest paid	586463	***	-	-	***	*2607	39416	*14957	78325	32870	34162	42505	336875
55 Contributions or gifts	61782	***	-	-	***	*101	1162	*550	2952	1340	957	4130	50548
56 Amortization	104646	***	-	-	***	4	7267	*2741	21503	4755	2285	7736	57931
57 Depreciation	1867079	***	-	-	***	*10784	123428	23293	150696	85073	73582	125979	1264342
58 Depletion	*30794	-	-	-	***	-	*3489	-	-	-	-	-	27305
59 Advertising	366974	***	-	-	***	*391	6656	2588	14865	19640	16030	16065	289996
60 Pension, prof sh, stock, annuity	503149	***	-	-	***	*2701	27569	*6303	29533	20405	15585	26181	374261
61 Employee benefit programs	1133032	***	-	-	***	*1413	54359	*11198	79258	54283	35207	56358	838803
62 Net loss, noncapital assets	41713	-	-	-	***	-	*927	*578	504	*59	85	477	39082
63 Other deductions	6497932	***	-	-	***	*133014	580393	157849	675888	356907	332728	410169	3795818
64 Total receipts less total deducts	3248184	***	-	-	***	*30832	204621	37935	263135	176517	108819	203705	2195761
65 Const taxable inc frm rel frn corps	368064	-	-	-	***	-	-	-	-	-	-	-	368064
66 Net income, total	3603434	***	-	-	***	*30832	204604	37935	259874	176419	108699	198067	2560146
67 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	478688	-	-	-	***	*22928	127903	*17939	115913	*65109	46596	39864	28281
70 Statutory special deductions, total	143583	-	-	-	***	*1715	*9598	*2571	25895	*1859	15808	1590	84454
71 Net operating loss deduction	72154	-	-	-	***	*1715	*9471	*2571	*25709	*1208	15519	320	15641
72 Dividends received deduction	71429	-	-	-	***	-	*128	-	*186	*651	289	1271	68813
73 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
74 Income subject to tax	2981231	***	-	-	***	*6190	67120	*17448	118089	109451	46294	156618	2447411
75 Income tax before credits, total	1065520	***	-	-	***	*1045	21119	*6166	44075	38111	16617	54597	879511
76 Regular tax	1035573	***	-	-	***	*1045	20988	*5683	40013	37205	15673	54342	856362
77 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
78 Recapture of investment credit	1	-	-	-	***	-	-	-	-	-	-	-	1
79 Alternative minimum tax	25100	-	-	-	***	-	*131	*479	3022	*823	888	38	19719
80 Environmental tax	3880	***	-	-	***	-	-	*4	73	84	56	217	3429
81 Foreign tax credit	273678	-	-	-	***	-	-	-	-	*178	-	245	273245
82 U.S. Possessions tax credit	4609	-	-	-	***	110	-	28	2540	1931	-	-	-
83 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	25	-	-	-	***	-	-	-	-	-	-	-	25
85 General business credit	14299	-	-	-	***	-	*38	-	*864	*580	651	628	11538
86 Prior year minimum tax credit	5371	-	-	-	***	*61	*268	-	*3490	*607	41	626	277
87 Income tax after credits, total	767538	***	-	-	***	*874	20812	*6138	37182	34815	15925	53099	594425

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 16
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	28402	491	12666	5306	3260	2692	2734	659	315	111	42	50	76
2 Total assets	154938410	-	478107	877921	1135195	1937369	6243838	4666633	4789118	3768000	2961618	7645828	120434783
3 Cash	5038680	-	89406	151554	166601	278094	585613	431077	442538	290789	163888	449694	1989424
4 Notes and accounts receivable	29621868	-	113802	285890	339759	470726	1860351	1265025	1333098	822984	574428	1615222	20940584
5 Less: Allowance for bad debts	2192133	-	-	*5337	5731	2671	36075	42181	41008	36611	42120	130570	1849829
6 Inventories	7186870	-	52633	81130	74627	188238	581345	472099	564083	312038	249303	572399	4038974
7 Investments in govt. obligations, Total	641357	-	*1170	-	-	*27257	*25811	*23017	*70054	*99588	45483	82570	266406
8 Tax-exempt securities	571088	-	-	*3528	*31	-	*33569	*88852	*7668	*24079	20502	27913	364947
9 Other current assets	7827127	-	9861	26502	34892	62678	284701	251555	233979	185904	160831	574528	6001697
10 Loans to stockholders	678274	-	45156	*41124	47889	59781	58177	52015	*33191	*10657	11488	59502	259294
11 Mortgage and real estate loans	78767	-	*12773	-	*2058	*1829	*18823	*5140	*736	*4605	-	10051	22752
12 Other investments	43706106	-	*2855	30045	99751	135109	426338	259679	375872	410774	292803	731318	40941562
13 Depreciable assets	65318704	-	511232	790108	1097730	1806218	5417289	3542891	3008089	2548555	1811417	4272551	40512623
14 Less: Accumulated depreciation	34828415	-	369620	609439	777787	1211191	3344093	2073722	1740326	1426638	950103	2308054	20017442
15 Depletable assets	*103956	-	-	*85	-	-	-	-	*14245	-	10	89617	-
16 Less: Accumulated depletion	*89497	-	-	*85	-	-	-	-	*12535	-	2	76875	-
17 Land	1906726	-	-	*184	*5769	29830	105151	69691	64152	76731	73619	245349	1236250
18 Intangible assets (Amortizable)	23693407	-	37378	53247	45919	62635	148459	304615	388279	457837	376948	1465367	20352721
19 Less: Accumulated amortization	5708703	-	33917	28899	*25961	19583	112204	96139	164884	157513	84520	588783	4396300
20 Other assets	11384228	-	5378	58283	29649	48418	190582	113020	211885	144221	257644	554029	9771118
21 Total liabilities	154938410	-	478107	877921	1135195	1937369	6243838	4666633	4789118	3768000	2961618	7645828	120434783
22 Accounts payable	12326930	-	68638	163914	160747	243585	883314	662872	513515	310695	262054	641568	8416027
23 Mort, notes, and bonds under 1 yr	6690410	-	*25645	32804	88929	218185	629268	572231	394282	231763	189306	332619	3975378
24 Other current liabilities	15905065	-	39359	90795	114914	159979	691011	439462	601165	485072	323498	956976	12002834
25 Loans from stockholders	2312725	-	150336	132897	63394	46712	228209	145404	66595	*18021	15675	238	1445245
26 Mort, notes, bonds, 1 yr or more	36081325	-	110058	120153	261549	448854	1205576	788272	1245402	909915	813616	3024687	27153244
27 Other liabilities	14546305	-	*3872	*1166	24810	65548	253061	206370	196046	225305	378178	723405	12468543
28 Net worth	67075651	-	80198	336192	420852	754506	2353399	1852023	1772113	1587229	979289	1966337	54973512
29 Capital stock	5480943	-	65117	81519	116156	71543	310228	115163	207178	127692	92000	161158	4133191
30 Paid-in or capital surplus	32580525	-	28830	64901	*114722	90457	216209	136645	214036	269947	352824	1339117	29752836
31 Retained earnings, appropriated	*56920	-	-	-	-	*4381	*2697	2	*20540	*1405	-	-	27895
32 Retained earnings, unappropriate	29415629	-	4199	123649	39501	549068	830288	935299	747438	1033755	570918	435403	24146112
33 Retained earnings (S CORP)	4308175	-	-17947	74419	167607	179811	1256527	798585	840164	330599	168063	256659	253688
34 Less: Cost of treasury stock	4766542	-	*-0	*8295	*17133	140755	262550	133670	257243	176168	204516	226000	3340210
35 Total receipts	145534234	581858	2355499	3323712	3086934	4350465	13695067	9451133	8295692	5651722	3948925	9824566	80968660
36 Business receipts	138222667	*370577	2339155	3290703	3038967	4265266	13461645	9322242	8111693	5403796	3841922	9285961	75490740
37 Interest	1344089	*17575	*1196	2009	2599	7436	14170	15685	19777	25441	16415	82115	1139670
38 Interest on govt. obligations, State and local	42430	-	-	*221	*216	*176	2654	7585	1686	4234	2615	3642	19400
39 Rents	402707	6377	-	-	*3130	*1077	6285	1533	3080	5215	5476	11434	359099
40 Royalties	1180719	3872	-	*3739	*454	*6312	*4545	*1035	*4241	*1430	5077	44509	1105504
41 Net S-T cap gain less net LT loss	20133	-	-	-	*116	-	*210	*269	*793	*294	34	202	18216
42 Net L-T cap gain less net ST loss	730548	*137151	*6181	*3426	*19209	*985	*26636	*21995	21068	26037	2920	113031	351912
43 Net gain, noncapital assets	236144	*25466	*1823	*1292	*2156	16265	9041	24620	4944	33359	1057	26514	89605
44 Dividends, domestic corporations	153385	*-0	*89	*62	*635	*509	3555	*1368	2119	10653	2892	6187	125316
45 Dividends, foreign corporations	259420	-	-	-	-	-	-	*-0	*2544	*1351	2063	19526	233935
46 Other receipts	2941990	*20841	7056	22260	19451	52440	166325	54800	123745	139913	68454	231445	2035262
47 Total deductions	134537325	485263	2140484	3152857	2933511	4122836	13016791	8922678	7766130	5194203	3643786	8996259	74162528
48 Cost of sales and operations	63768446	*180176	938152	1557458	1484987	1901039	7660605	5352352	4755177	2826781	1817727	4756730	30537261
49 Compensation of officers	3676176	*5112	231717	338298	302017	349619	869221	329971	233320	121526	79449	129761	686165
50 Repairs	943090	*3695	28743	18393	31510	29943	87075	36222	34506	30016	19028	47728	576231
51 Bad debts	1048996	*2736	13130	9814	8897	17844	68357	62256	55560	26951	30763	61205	691482
52 Rent paid on business property	2418155	9027	107929	121884	77665	113494	155069	102489	103929	46060	36184	107666	1436762
53 Taxes paid	4268349	*10766	68604	111848	94745	157785	393279	300708	207479	156814	103977	249886	2412458
54 Interest paid	4255708	*73986	9320	20607	32443	61824	182442	114288	137004	107443	91307	290411	3134634
55 Contributions or gifts	241840	3898	1554	480	1923	2485	6893	4350	5299	5413	5116	13153	191276
56 Amortization	1296614	4252	*1168	*1188	*8228	4760	20704	15311	50948	33825	34092	85957	1036181
57 Depreciation	5138061	*14504	42758	74679	76953	151267	416487	274272	242100	182773	137642	288820	3235804
58 Depletion	*4910	-	-	-	-	-	-	*21	-	*4	341	4461	82
59 Advertising	2809964	*8882	15375	39265	33023	31105	98987	83853	113426	130675	63764	160131	2031479
60 Pension, prof sh, stock, annuity	1156918	*1268	*3559	*15309	16068	23696	87538	59041	42954	43288	39051	70915	754231
61 Employee benefit programs	3145396	*5460	18884	24437	44641	60744	189903	155752	108733	105701	72695	193493	2164953
62 Net loss, noncapital assets	132348	2	*8311	-	*106	*660	16819	1315	2015	1518	5728	5968	89905
63 Other deductions	40232354	161498	651282	819198	720303	1216570	2763411	2030476	1673681	1375414	1106923	2529975	25183625
64 Total receipts less total deducts	10996908	96595	215016	170855	153423	227629	678276	528455	529562	457519	305138	828307	6806132
65 Const taxable inc frm rel frn corps	162794	-	-	-	-	-	-	-	-	-	704	4967	157123
66 Net income, total	11117272	96595	215016	170634	153207	227453	675622	520870	527876	453286	303227	829632	6943855
67 Net income, Form 1120-A	15386	-	*11968	*2223	*1195	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2371	*2371	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1771473	*56457	143812	81300	85376	101984	411814	289064	241513	95768	74469	108178	81737
70 Statutory special deductions, total	1020186	*37307	35303	43335	23220	29257	75831	39832	46977	59222	13678	135550	480673
71 Net operating loss deduction	877527	*37307	35251	43291	22771	*28917	73104	38874	45485	48239	11075	123469	369745
72 Dividends received deduction	142659	*-0	*52	*44	*449	*340	2727	*958	1493	10983	2603	12081	110929
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	8327859	*2831	35900	46000	44611	96212	188739	191974	239414	298296	215080	585947	6382856
75 Income tax before credits, total	2899440	*1701	5431	7621	9192	23567	59519	68627	84200	104796	74944	206085	2253756
76 Regular tax	2857626	*962	5402	7621	9180	22368	56140	64372	81473	101546	73940	202961	2231662
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*39	-	-	-	-	-	-	-	-	*1	-	23	15
79 Alternative minimum tax	30339	699	*29	-	*12	*627	3317	4214	2609	2854	770	2286	12923
80 Environmental tax	10683	41	-	-	-	-	*21	*41	106	269	235	815	9156
81 Foreign tax credit	241726	-	-	-	-	-	*7	*226	*984	*105	1288	8040	231076
82 U.S. Possessions tax credit	*6764	-	-	25	17	-	540	2273	-	3909	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1550	-	-	-	-	-	-	-	-	*3	-	1546	-
85 General business credit	39424	-	*604	*854	*37	*1777	*705	*826	*531	*1428	564	309	31787
86 Prior year minimum tax credit	36804	60	-	-	-	*81	2235	*1986	*305	*1113	2317	2973	25734
87 Income tax after credits, total	2573172	*1642	4827	6742	9138	21709	56032	63315	82380	98239	70775	193216	1965159

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2710
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2567	*24	*923	*585	*267	*253	223	***	52	45	13	***	29
2 Total assets	48219353	-	*10017	*100161	*86728	*176372	377684	***	781477	1576710	902198	***	40385238
3 Cash	1339748	-	*4797	*33904	*13448	*23058	45732	***	76973	136064	78746	***	635526
4 Notes and accounts receivable	6157640	-	*147	*24886	*26087	*51874	69452	***	93698	215208	113208	***	4967280
5 Less: Allowance for bad debts	495780	-	-	-	*1253	*304	*778	***	4742	7782	11654	***	439982
6 Inventories	996524	-	-	*1633	*2986	*1422	11543	***	12459	27767	12260	***	832394
7 Investments in govt. obligations, Total	301798	-	-	-	-	-	-	***	*5504	*97584	8047	***	140373
8 Tax-exempt securities	*291377	-	-	-	-	-	-	***	*4351	*17776	-	***	263303
9 Other current assets	1604956	-	-	*1144	*373	*1347	5882	***	38745	83172	53025	***	1301785
10 Loans to stockholders	326530	-	-	-	*6838	*3193	*2595	***	*12999	*1078	643	***	259059
11 Mortgage and real estate loans	*31229	-	-	-	-	-	-	***	-	*4605	-	***	21783
12 Other investments	10049352	-	-	*13547	*6692	*29686	*34052	***	135615	233425	47248	***	9213908
13 Depreciable assets	26687707	-	*5982	*97641	*85742	*119058	378037	***	495247	1141814	680215	***	20802153
14 Less: Accumulated depreciation	13886210	-	*1032	*88347	*68330	*81465	227075	***	303069	682871	398064	***	10414319
15 Depletable assets	89627	-	-	-	-	-	-	***	-	-	10	***	-
16 Less: Accumulated depletion	76877	-	-	-	-	-	-	***	-	-	2	***	-
17 Land	1172762	-	-	-	*2230	*4108	28082	***	20681	57804	46253	***	838872
18 Intangible assets (Amortizable)	10958667	-	*78	-	*22058	*13612	*31328	***	228072	216512	234547	***	9419912
19 Less: Accumulated amortization	2289957	-	*47	-	*12133	*7507	*22068	***	96432	68444	44509	***	1786469
20 Other assets	4960258	-	*94	*15753	*1989	*18291	20902	***	61377	102998	82224	***	4329661
21 Total liabilities	48219353	-	*10017	*100161	*86728	*176372	377684	***	781477	1576710	902198	***	40385238
22 Accounts payable	2174986	-	*502	*3565	*2572	*19162	19671	***	28671	61667	34341	***	1783725
23 Mort, notes, and bonds under 1 yr	1447227	-	-	-	*1639	*33156	*16680	***	37560	39953	80288	***	1118776
24 Other current liabilities	4733236	-	*783	*3979	*10224	*1868	15554	***	79966	160557	124232	***	3988386
25 Loans from stockholders	873578	-	*2786	*3090	*2018	*220	*13884	***	*7922	*999	373	***	773335
26 Mort, notes, bonds, 1 yr or more	9695046	-	-	*6463	*19803	*51336	93767	***	319610	427825	331725	***	6762199
27 Other liabilities	6208963	-	*3350	-	*-0	*264	*26946	***	17132	81109	38827	***	5701788
28 Net worth	23086318	-	*2595	*83063	*50471	*70366	191182	***	290617	804601	292412	***	20257029
29 Capital stock	1462147	-	*2635	*8379	*6654	*5708	16794	***	105725	24303	22857	***	1148838
30 Paid-in or capital surplus	5558100	-	*7	*6269	*306	*7135	*24239	***	2311	138160	59032	***	4662976
31 Retained earnings, appropriated	*45944	-	-	-	-	-	-	***	*20540	-	-	***	25404
32 Retained earnings, unappropriate	18136915	-	*148	*22276	*29819	*119849	*79204	***	225203	666549	235382	***	16553567
33 Retained earnings (S CORP)	646944	-	*-196	*46138	*13691	*66	*102447	***	*66583	*120517	40292	***	50214
34 Less: Cost of treasury stock	2763733	-	-	-	-	*62392	*31502	***	*129745	144929	65151	***	2183970
35 Total receipts	41339110	*18768	*70439	*359382	*172728	*304989	700621	***	995164	1652696	880610	***	31664182
36 Business receipts	39352093	-	*64259	*347834	*171641	*301017	663578	***	926562	1532074	858739	***	30169887
37 Interest	490504	*3	-	*55	*476	*1041	*3312	***	5974	14492	5498	***	421431
38 Interest on govt. obligations, State and local	9152	-	-	-	*86	*132	*85	***	*329	3196	1036	***	2867
39 Rents	109780	-	-	-	*57	*2	*503	***	*468	3148	1896	***	96371
40 Royalties	149653	-	-	-	-	-	-	***	-	*35	255	***	148448
41 Net S-T cap gain less net LT loss	9225	-	-	-	-	-	*1	***	*89	*193	34	***	8857
42 Net L-T cap gain less net ST loss	335570	-	*6181	-	*3	*769	*21927	***	*16175	24609	1390	***	163368
43 Net gain, noncapital assets	70471	*18765	-	-	-	*689	*1744	***	*987	15945	102	***	27960
44 Dividends, domestic corporations	57833	*-0	-	-	*43	*509	*460	***	*1445	9953	483	***	39248
45 Dividends, foreign corporations	40562	-	-	-	-	-	-	***	-	-	63	***	40500
46 Other receipts	714267	-	-	*11494	*422	*829	9011	***	43134	49051	11115	***	545246
47 Total deductions	37240155	*1793	*57778	*323131	*162250	*294148	646385	***	896936	1446737	798401	***	28468137
48 Cost of sales and operations	12375227	-	*38815	*108324	*31940	*82242	224552	***	414168	484848	233053	***	9016748
49 Compensation of officers	578075	-	*668	*42996	*15941	*28681	45941	***	18569	30265	17541	***	302695
50 Repairs	385887	*162	*144	*3303	*3711	*2785	7008	***	8863	14962	7525	***	299010
51 Bad debts	298083	-	*1885	*398	*1117	*1217	3948	***	6867	9381	7838	***	230753
52 Rent paid on business property	586111	-	*1889	*7531	*5139	*7464	3062	***	13194	11097	9007	***	479097
53 Taxes paid	1480850	*115	*522	*13868	*6903	*10533	20687	***	39102	64035	34465	***	1114403
54 Interest paid	1234327	*684	*-0	*1690	*2512	*4538	22261	***	26370	44654	32991	***	946391
55 Contributions or gifts	104813	-	*64	-	*420	*412	*619	***	2307	3765	2021	***	89098
56 Amortization	649921	-	*16	-	*553	*1360	*3546	***	16511	16722	17960	***	543401
57 Depreciation	1824493	-	*722	*5919	*5039	*8959	22972	***	37231	65888	46198	***	1449010
58 Depletion	*4569	-	-	-	-	-	-	***	-	*4	22	***	82
59 Advertising	607747	-	*689	*1390	*2043	*912	3216	***	*9741	10024	9857	***	514217
60 Pension, prof sh, stock, annuity	478268	-	-	*835	*3498	*1659	*4102	***	5944	17922	16017	***	401785
61 Employee benefit programs	1161804	-	-	*986	*2519	*3377	*7345	***	19131	39713	23397	***	954692
62 Net loss, noncapital assets	12836	-	-	-	-	-	*54	***	*408	*377	363	***	6137
63 Other deductions	15457144	*831	*12364	*135890	*80916	*140008	277073	***	278530	633079	340147	***	12120618
64 Total receipts less total deducts	4098955	*16975	*12661	*36252	*10478	*10841	54237	***	98227	205959	82210	***	3196045
65 Const taxable inc frm rel frn corps	29429	-	-	-	-	-	-	***	-	-	-	***	29429
66 Net income, total	4119232	*16975	*12661	*36252	*10392	*10709	54151	***	97899	202762	81173	***	3222607
67 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	-	***	-
68 Net income, Form 1120F	*2	*2	-	-	-	-	-	***	-	-	-	***	-
69 Net income, Form 1120S	228473	*16973	*378	*30498	*6179	*3268	*22808	***	*30141	*20182	20310	***	25040
70 Statutory special deductions, total	241073	*-0	*10464	*263	*58	*401	*19128	***	*9383	26691	2067	***	60599
71 Net operating loss deduction	181334	-	*10464	*263	*24	*61	*18763	***	*8371	*17525	1681	***	16537
72 Dividends received deduction	59739	*-0	-	-	*34	*340	*365	***	*1012	9166	386	***	44062
73 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	***	-
74 Income subject to tax	3650181	*2	*1818	*5491	*4155	*7039	*12215	***	58375	155889	58796	***	3137462
75 Income tax before credits, total	1284459	*-0	*273	*824	*623	*1332	*4098	***	20177	54441	20287	***	1107104
76 Regular tax	1268894	*-0	*273	*824	*623	*1332	*3471	***	19857	53055	19999	***	1097816
77 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	***	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	***	-	-	-	***	-0
79 Alternative minimum tax	10538	-	-	-	-	-	*567	***	*296	*1130	225	***	4972
80 Environmental tax	4860	-	-	-	-	-	19	***	*25	131	63	***	4316
81 Foreign tax credit	37157	-	-	-	-	-	-	***	*3	-	1	***	37062
82 U.S. Possessions tax credit	3909	-	-	-	-	-	-	***	-	3909	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	***	-	-	-	***	-
84 Nonconventional source fuel credit	*1550	-	-	-	-	-	-	***	-	*3	-	***	-
85 General business credit	4021	-	*208	*368	-	-	*39	***	23	*361	226	***	2708
86 Prior year minimum tax credit	14726	-	-	-	-	-	-	***	*259	*143	1864	***	11449
87 Income tax after credits, total	1223097	*-0	*65	*455	*623	*1332	*4059	***	19893	50024	18197	***	1055885

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2720
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2341	***	*733	*664	*115	*404	256	90	42	*8	9	9	***
2 Total assets	41904295	-	*28944	*119300	*36021	*270372	653734	680142	571908	*222698	641160	1323291	***
3 Cash	875260	-	*12893	*11290	*14909	*57275	111671	79672	97142	*32865	31221	76188	***
4 Notes and accounts receivable	7738172	-	*6025	*65152	*264	*49256	222502	156145	123042	*49833	151243	354848	***
5 Less: Allowance for bad debts	675198	-	-	*5170	-	*1284	*9325	*4979	*4235	*6798	11218	14937	***
6 Inventories	708716	-	-	*5073	-	*6511	*8478	*58699	66891	*15139	44033	88551	***
7 Investments in govt. obligations, Total	*97240	-	*1170	-	-	-	*24181	*21331	-	*1213	-	3416	***
8 Tax-exempt securities	*189191	-	-	*3528	-	-	-	*77496	-	*6303	20423	2200	***
9 Other current assets	1619669	-	*963	*1235	*112	*16432	74123	41316	35253	*12055	35720	239759	***
10 Loans to stockholders	64282	-	*3500	*15497	-	*2707	*7346	*14470	-	8926	3745	7877	***
11 Mortgage and real estate loans	*5966	-	-	-	-	-	-	*947	-	-	-	5020	***
12 Other investments	24906475	-	-	-	-	*67559	78234	*33255	*46142	*53425	83580	116498	***
13 Depreciable assets	3989969	-	*9044	*43675	*38681	*122324	167343	400543	336202	*72265	242738	445777	***
14 Less: Accumulated depreciation	2311201	-	*5866	*30254	*18141	*86995	114568	268896	168747	*37957	106058	234848	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	***
17 Land	151433	-	-	-	-	*9059	*12490	*11825	*6743	*1258	4852	60503	***
18 Intangible assets (Amortizable)	4279777	-	*18261	*2452	-	*26271	*36972	*74313	*15246	*30499	49134	198716	***
19 Less: Accumulated amortization	1581879	-	*18261	*1336	-	-	*33362	*29644	*4353	*24569	19597	97633	***
20 Other assets	1846422	-	*1216	*8157	*196	*1258	67649	*13651	*22582	*8242	111343	71356	***
21 Total liabilities	41904295	-	*28944	*119300	*36021	*270372	653734	680142	571908	*222698	641160	1323291	***
22 Accounts payable	1646278	-	*4193	*50957	*282	*24789	100718	137057	70281	*9035	55838	134338	***
23 Mort, notes, and bonds under 1 yr	785580	-	*1843	*10583	*1213	*12485	*101243	*78564	*16769	*3404	40829	62303	***
24 Other current liabilities	3771086	-	*10791	*35647	*11	*63525	154187	69276	90216	*63076	64332	232245	***
25 Loans from stockholders	569247	-	*2917	*18154	-	*2696	*45354	*23858	*6972	-	1846	-	***
26 Mort, notes, bonds, 1 yr or more	11364232	-	*1634	*4718	*7911	*56299	*43262	*68510	*99683	*9153	151426	229516	***
27 Other liabilities	3310752	-	-	-	*4178	*60709	119016	*22990	*45621	*31977	175440	218960	***
28 Net worth	20457121	-	*7565	*-760	*22427	*49869	89953	279887	242366	*106053	151449	445929	***
29 Capital stock	1516769	-	*986	*8570	*833	*11670	121427	11689	47075	*11157	2918	11431	***
30 Paid-in or capital surplus	18249351	-	*5995	*2744	-	*40638	*51812	*12424	*16256	*27476	87954	103900	***
31 Retained earnings, appropriated	1584	-	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings, unappropriate	1069612	-	*7877	*9977	*9314	*-8417	-93438	*236076	*87624	*48858	33631	222382	***
33 Retained earnings (S CORP)	344107	-	*-7293	*-22052	*12280	*9717	*16887	*33886	*133379	*18562	27035	121706	***
34 Less: Cost of treasury stock	724301	-	-	-	-	*3739	*6734	*14188	*41968	-	90	13490	***
35 Total receipts	23839354	***	*399664	*434996	*148592	*486410	1576231	1613780	1100556	*316834	1015333	2095227	***
36 Business receipts	21339334	***	*398684	*426938	*135957	*444170	1541726	1576788	1088323	*308872	952224	2017116	***
37 Interest	293914	***	*30	*186	*32	*78	4727	*5944	*860	*3304	5359	8708	***
38 Interest on govt. obligations, State and local	15245	-	-	*221	-	-	*74	*6021	*287	*472	1459	924	***
39 Rents	42676	***	-	-	*1029	-	*65	*92	*53	-	156	1248	***
40 Royalties	647814	***	-	*64	-	-	*37	-	*555	-	4355	23258	***
41 Net S-T cap gain less net LT loss	*7660	-	-	-	-	-	-	*183	-	*8	-	44	***
42 Net L-T cap gain less net ST loss	92147	-	-	-	*11574	-	*945	*3091	*1448	*1070	18	6494	***
43 Net gain, noncapital assets	25144	-	-	-	-	*6939	*30	*15357	*120	*71	138	5	***
44 Dividends, domestic corporations	14476	***	-	-	-	-	*524	*445	*11	*275	2	656	***
45 Dividends, foreign corporations	*169391	-	-	-	-	-	-	-	-	*15	-	6900	***
46 Other receipts	1191553	***	*949	*7586	-	*35224	*28102	5860	8897	*2747	51623	29873	***
47 Total deductions	22216195	***	*368520	*412450	*133068	*419920	1451984	1501463	1032235	*264279	956016	1954981	***
48 Cost of sales and operations	10593598	***	*144019	*158635	*36712	*181247	781886	741060	514995	*69996	380533	1048604	***
49 Compensation of officers	475609	***	*65858	*37778	*18361	*38385	70074	77800	40417	*6679	25958	39338	***
50 Repairs	77225	***	*4038	*1440	*1801	*3065	7290	*4075	2794	*1854	1800	6458	***
51 Bad debts	181986	***	*238	*3294	*342	*4189	9643	9399	11646	*1591	4386	10961	***
52 Rent paid on business property	401437	***	*7883	*13468	*3201	*7023	26633	20414	*11311	*3873	13630	28273	***
53 Taxes paid	485593	***	*9330	*14002	*3180	*18381	34441	69605	22946	*8206	20685	29920	***
54 Interest paid	1029009	***	*1275	*4048	*1010	*6805	9933	8166	12444	*1257	22704	17604	***
55 Contributions or gifts	47655	***	*1096	-	*17	*4	*160	*1331	*647	*72	1422	4271	***
56 Amortization	201373	***	*68	-	-	*1314	*3077	*2684	3922	*1444	4874	4324	***
57 Depreciation	348268	***	*2068	*7075	*2014	*8583	15089	28303	33292	*5659	22088	26894	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	***
59 Advertising	910821	***	*303	*1363	*5462	*4733	20249	27326	36604	*11807	10687	56064	***
60 Pension, prof sh, stock, annuity	152911	***	*2567	*2967	*2446	*3956	8576	*10539	7489	*1904	10306	20663	***
61 Employee benefit programs	354432	***	*3838	*2425	*1269	*2622	19453	*14422	12135	*6185	14260	19195	***
62 Net loss, noncapital assets	53575	***	*3600	-	-	*606	*136	*61	*653	*101	-	1198	***
63 Other deductions	6902703	***	*122339	*165956	*57252	*139008	445347	486280	320941	*143651	422684	641212	***
64 Total receipts less total deducts	1623159	***	*31144	*22545	*15524	*66490	124247	112317	68321	*52555	59317	140246	***
65 Const taxable inc frm rel frn corps	95696	-	-	-	-	-	-	-	-	-	-	870	***
66 Net income, total	1703611	***	*31144	*22324	*15524	*66490	124173	106297	68034	*52083	57858	140192	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	353859	-	*12148	*1627	*15378	*53770	*81043	*45605	*39991	*23832	29256	51209	***
70 Statutory special deductions, total	166773	***	*4658	*14048	8	*10778	*18249	*1719	*860	*192	4533	4837	***
71 Net operating loss deduction	154977	-	*4658	*14048	8	*10778	*17883	*1407	*853	-	4531	1023	***
72 Dividends received deduction	11795	***	-	-	-	-	*367	*311	*8	*192	2	3814	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
74 Income subject to tax	1183023	***	*14339	*6650	*137	*1942	*24881	*58974	*27182	*28059	24069	84189	***
75 Income tax before credits, total	409563	***	*2191	*997	*30	*318	*8323	*19984	*9247	*9596	8233	29457	***
76 Regular tax	406942	***	*2161	*997	*30	*302	*7934	*19958	*9242	*9573	8184	29290	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	***
78 Recapture of investment credit	23	-	-	-	-	-	-	-	-	-	-	23	***
79 Alternative minimum tax	1080	-	*29	-	-	*16	*389	-	-	-	24	30	***
80 Environmental tax	1518	***	-	-	-	-	-	*26	*5	*23	26	114	***
81 Foreign tax credit	173914	-	-	-	-	-	-	-	*8	*2	-	4368	***
82 U.S. Possessions tax credit	17	-	-	-	17	-	-	-	-	-	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	***
85 General business credit	*14265	-	-	-	-	-	*208	-	-	*-0	124	-	***
86 Prior year minimum tax credit	2348	***	-	-	-	-	-	*980	*46	-	213	500	***
87 Income tax after credits, total	219019	***	*2191	*997	*13	*318	*8115	*19004	*9192	*9594	7896	24589	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2735 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4832	***	2969	*499	*593	*297	281	***	56	22	***	***	17
2 Total assets	31368471	***	122868	*83388	*189625	*191970	613216	***	955767	695874	***	***	25774600
3 Cash	1053386	***	27356	*8025	*17584	*20377	64200	***	60894	38427	***	***	677366
4 Notes and accounts receivable	6990847	***	*10752	*5642	*42051	*39599	174379	***	307303	187598	***	***	5480913
5 Less: Allowance for bad debts	841185	***	-	-	*452	*98	*1559	***	7243	9069	***	***	710176
6 Inventories	2654179	***	*24376	*27521	*28594	*66478	135706	***	180862	108847	***	***	1690259
7 Investments in govt. obligations, Total	*154821	***	-	-	-	-	*1630	***	*6789	-	***	***	80104
8 Tax-exempt securities	*34458	***	-	-	-	-	*8807	***	-	-	***	***	-
9 Other current assets	2972137	***	*3352	*1832	*3821	*27551	18948	***	71267	62402	***	***	2502264
10 Loans to stockholders	108347	***	*11009	*5278	*30634	*2927	*11812	***	-	*38	***	***	23
11 Mortgage and real estate loans	*12789	***	*12773	-	-	-	-	***	-	-	***	***	16
12 Other investments	5678096	***	-	*1387	*28466	*403	*102079	***	*50857	*62170	***	***	5020476
13 Depreciable assets	9253907	***	82421	*59255	*178474	*75451	213880	***	393303	333793	***	***	7157177
14 Less: Accumulated depreciation	4637302	***	49573	*26276	*142675	*43648	155574	***	227449	195984	***	***	3381689
15 Depletable assets	-	***	-	-	-	-	-	***	-	-	***	***	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	***	-	-	***	***	-
17 Land	178966	***	-	-	*1442	*294	*3214	***	*3919	*6300	***	***	147157
18 Intangible assets (Amortizable)	5387908	***	*12837	*73	*63	*9428	*18866	***	101753	*118985	***	***	4699846
19 Less: Accumulated amortization	1135976	***	*12837	*73	*61	*7346	*18855	***	*53761	*33843	***	***	812787
20 Other assets	3503090	***	*403	*725	*1682	*554	*35681	***	67274	16208	***	***	3223651
21 Total liabilities	31368471	***	122868	*83388	*189625	*191970	613216	***	955767	695874	***	***	25774600
22 Accounts payable	3368044	***	*10213	*8297	*17200	*38592	144294	***	136900	84241	***	***	2690908
23 Mort, notes, and bonds under 1 yr	2117012	***	*8231	*2499	*6695	*28029	*26048	***	85183	*19163	***	***	1762930
24 Other current liabilities	4494223	***	*1139	*11152	*31565	*24420	82557	***	165223	108276	***	***	3648555
25 Loans from stockholders	127092	***	*10105	*875	*16297	*5795	*11773	***	*35711	-	***	***	15793
26 Mort, notes, bonds, 1 yr or more	7596979	***	*40631	*17925	*52892	*6325	*46088	***	274792	169606	***	***	6548008
27 Other liabilities	2848670	***	*-0	-	*154	*47	*24100	***	54109	*37546	***	***	2460978
28 Net worth	10816451	***	52549	*42641	*64822	*88762	278355	***	203849	277042	***	***	8647427
29 Capital stock	896360	***	27751	*4749	*31457	*1674	53917	***	10544	58221	***	***	643601
30 Paid-in or capital surplus	5721684	***	*2714	*20175	*99028	*11172	*38734	***	43496	*23845	***	***	4896842
31 Retained earnings, appropriated	*2697	***	-	-	-	-	*2697	***	-	-	***	***	-
32 Retained earnings, unappropriate	3893698	***	*14448	*19061	*-100200	*98812	*63077	***	66680	*90873	***	***	3265522
33 Retained earnings (S CORP)	667814	***	*7635	*-1344	*43626	-	*197259	***	*94124	*121439	***	***	-
34 Less: Cost of treasury stock	365803	***	-	-	*9088	*22895	*77329	***	*10993	*17335	***	***	158538
35 Total receipts	27923211	***	356435	*284768	*363940	*722006	1543537	***	1485642	1206043	***	***	18163320
36 Business receipts	26086673	***	354847	*278094	*360429	*712416	1493208	***	1460771	1190068	***	***	16847035
37 Interest	389936	***	*679	*92	*358	*882	*436	***	7639	*2352	***	***	342779
38 Interest on govt. obligations, State and local	6461	***	-	-	-	-	*105	***	*9	*546	***	***	5026
39 Rents	176272	***	-	-	-	-	-	***	*1134	*117	***	***	165351
40 Royalties	370048	***	-	*3675	*454	*6312	*4508	***	*3342	*1078	***	***	328499
41 Net S-T cap gain less net LT loss	*1255	***	-	-	-	-	*147	***	-	*93	***	***	897
42 Net L-T cap gain less net ST loss	254795	***	-	*2737	-	*14	*836	***	*21	*72	***	***	109892
43 Net gain, noncapital assets	14967	***	-	-	*274	-	*107	***	*554	*56	***	***	5137
44 Dividends, domestic corporations	74024	***	-	-	-	-	*2192	***	*337	*378	***	***	68563
45 Dividends, foreign corporations	44239	***	-	-	-	-	-	***	*2526	*1122	***	***	27697
46 Other receipts	504541	***	*909	*170	*2425	*2383	41998	***	9308	10160	***	***	262444
47 Total deductions	25663942	***	293808	*269792	*346503	*686512	1416380	***	1414051	1140146	***	***	16752763
48 Cost of sales and operations	9079309	***	134100	*85816	*167889	*112349	716243	***	743838	611176	***	***	5162479
49 Compensation of officers	644597	***	*34019	*47150	*52721	*66974	74180	***	48180	34737	***	***	195271
50 Repairs	166635	***	*4665	*2871	*3143	*2748	6488	***	5478	7217	***	***	113847
51 Bad debts	348486	***	*70	*548	*551	*382	5627	***	12930	5458	***	***	263647
52 Rent paid on business property	611916	***	*6972	*10765	*8147	*35718	16456	***	20362	13260	***	***	432561
53 Taxes paid	784034	***	6712	*4118	*11300	*25094	34897	***	25199	29462	***	***	549119
54 Interest paid	1043147	***	*433	*1030	*2924	*1741	8419	***	35153	18997	***	***	857204
55 Contributions or gifts	60776	***	*47	-	*39	*595	*1111	***	486	*683	***	***	50113
56 Amortization	341607	***	*248	*15	-	*313	*634	***	25642	*8953	***	***	267022
57 Depreciation	951467	***	*6829	*5187	*7502	*10536	15481	***	36535	29883	***	***	760994
58 Depletion	-	***	-	-	-	-	-	***	-	-	***	***	-
59 Advertising	978492	***	*4042	*18928	*11231	*9572	45588	***	28018	87562	***	***	644019
60 Pension, prof sh, stock, annuity	181156	***	-	*8726	*1102	*6467	10043	***	5799	8845	***	***	110973
61 Employee benefit programs	499830	***	*867	-	*3076	*15988	11697	***	13557	20170	***	***	372305
62 Net loss, noncapital assets	27948	***	-	-	-	-	-	***	*308	*582	***	***	26638
63 Other deductions	9944544	***	94804	*84639	*76877	*398037	469515	***	412566	263162	***	***	6946574
64 Total receipts less total deducts	2259269	***	62628	*14976	*17438	*35493	127157	***	71591	65897	***	***	1410557
65 Const taxable inc frm rel frn corps	27912	***	-	-	-	-	-	***	-	-	***	***	23334
66 Net income, total	2280720	***	62628	*14976	*17438	*35493	127052	***	71582	65352	***	***	1428865
67 Net income, Form 1120-A	*1882	***	*1882	-	-	-	-	***	-	-	***	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	***	-	-	***	***	-
69 Net income, Form 1120S	330717	***	*51479	*2285	*9877	-	*104096	***	*36025	*25799	***	***	-
70 Statutory special deductions, total	365817	***	*2600	*6147	*1201	*1780	*4144	***	*11716	*7357	***	***	276031
71 Net operating loss deduction	301465	***	*2600	*6147	*1201	*1780	*2438	***	*11480	*5970	***	***	219948
72 Dividends received deduction	64352	***	-	-	-	-	*1706	***	*236	*1387	***	***	56083
73 Public utility div paid deduction	-	***	-	-	-	-	-	***	-	-	***	***	-
74 Income subject to tax	1585102	***	*8549	*6545	*6359	*33714	*18812	***	23841	*32195	***	***	1153750
75 Income tax before credits, total	555018	***	*1289	*1454	*1313	*10000	*6145	***	9217	*11146	***	***	408610
76 Regular tax	546069	***	*1289	*1454	*1313	*10000	*6100	***	8066	*10986	***	***	402502
77 Personal holding company tax	-	***	-	-	-	-	-	***	-	-	***	***	-
78 Recapture of investment credit	15	***	-	-	-	-	-	***	-	-	***	***	15
79 Alternative minimum tax	6693	***	-	-	-	-	*46	***	*1141	*137	***	***	4262
80 Environmental tax	2240	***	-	-	-	-	-	***	*10	*22	***	***	1831
81 Foreign tax credit	27292	***	-	-	-	-	*7	***	*970	*5	***	***	21365
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	***	-	-	***	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	***	-	-	***	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	***	-	-	***	***	-
85 General business credit	5112	***	-	-	-	*1366	*3	***	*50	-	***	***	2951
86 Prior year minimum tax credit	5554	***	-	-	-	-	*179	***	-	*173	***	***	4473
87 Income tax after credits, total	517060	***	*1289	*1454	*1313	*8634	*5956	***	8196	*10968	***	***	379820

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	18663	*464	8041	3558	2284	1737	1975	358	165	36	***	11	***
2 Total assets	33446292	-	316277	575072	822821	1298655	4599205	2453575	2479966	1272719	***	1778662	***
3 Cash	1770285	-	44360	98335	120660	177385	364010	155482	207530	83432	***	148095	***
4 Notes and accounts receivable	8735209	-	96879	190210	271357	329998	1394018	715986	809055	370346	***	417461	***
5 Less: Allowance for bad debts	179971	-	-	*167	*4026	*985	24413	11266	24788	12962	***	12262	***
6 Inventories	2827451	-	28257	46903	43046	113827	425618	315071	303871	160284	***	169600	***
7 Investments in govt. obligations, Total	*87498	-	-	-	-	*27257	-	*1686	*57762	*792	***	-	***
8 Tax-exempt securities	56062	-	-	-	*31	-	*24762	*5550	*3317	-	***	-	***
9 Other current assets	1630365	-	*5546	22290	30586	17349	185747	99208	88714	28274	***	67456	***
10 Loans to stockholders	179115	-	*30647	*20349	10417	50953	36424	9517	*20192	*616	***	-	***
11 Mortgage and real estate loans	28783	-	-	-	*2058	*1829	*18823	2	*736	-	***	4381	***
12 Other investments	3072183	-	*2855	*15112	64592	37462	211973	45240	143258	61755	***	178050	***
13 Depreciable assets	25387121	-	413786	589537	794833	1489385	4658028	2206575	1783338	1000683	***	1325710	***
14 Less: Accumulated depreciation	13993702	-	313148	464562	548641	999083	2846876	1233074	1041060	509826	***	732779	***
15 Depletable assets	*14329	-	-	*85	-	-	-	-	*14245	-	***	-	***
16 Less: Accumulated depletion	*12620	-	-	*85	-	-	-	-	*12535	-	***	-	***
17 Land	403565	-	-	*184	*2097	16369	61365	26698	32809	11369	***	30928	***
18 Intangible assets (Amortizable)	3067054	-	*6202	*50722	*23797	13324	61293	73372	43209	91841	***	234537	***
19 Less: Accumulated amortization	700892	-	*2772	*27491	*13767	4730	37918	21508	10338	*30657	***	101116	***
20 Other assets	1074458	-	3666	33649	25782	28315	66350	65037	60652	16773	***	48601	***
21 Total liabilities	33446292	-	316277	575072	822821	1298655	4599205	2453575	2479966	1272719	***	1778662	***
22 Accounts payable	5137622	-	53731	101094	140693	161041	618631	412443	277664	155752	***	226133	***
23 Mort, notes, and bonds under 1 yr	2340592	-	*15571	19722	79382	144515	485298	409516	254771	169242	***	74032	***
24 Other current liabilities	2906519	-	26645	40016	73115	70167	438713	187819	265759	153164	***	196583	***
25 Loans from stockholders	742809	-	134527	110777	45078	38000	157198	33524	*15990	*17023	***	-	***
26 Mort, notes, bonds, 1 yr or more	7425068	-	67793	91047	180943	334893	1022458	477797	551317	303331	***	955834	***
27 Other liabilities	2177920	-	*522	*1166	*20477	*4529	82999	67754	79184	74674	***	117704	***
28 Net worth	12715761	-	17489	211249	283133	545509	1793908	864723	1035282	399534	***	208377	***
29 Capital stock	1605668	-	33744	59821	77211	52491	118090	39461	43834	34010	***	33641	***
30 Paid-in or capital surplus	3051389	-	*20113	*35712	*15389	31512	101424	33363	151974	80466	***	167997	***
31 Retained earnings, appropriated	*6695	-	-	-	-	*4381	-	2	-	*1405	***	-	***
32 Retained earnings, unappropriate	6315405	-	-18274	72334	100568	338825	781445	446106	367931	227475	***	11803	***
33 Retained earnings (S CORP)	2649310	-	-18094	*51676	*98010	170028	939934	451927	546079	*70082	***	35458	***
34 Less: Cost of treasury stock	912705	-	*-0	*8295	*8045	51729	146985	106136	74536	*13904	***	40522	***
35 Total receipts	52432558	*168549	1528961	2244566	2401674	2837061	9874677	5363297	4714331	2476149	***	2849724	***
36 Business receipts	51444567	*154263	1521365	2237836	2370941	2807664	9763133	5317493	4636036	2372782	***	2767204	***
37 Interest	169734	-	*487	1677	1732	5435	5695	2222	5303	5293	***	28069	***
38 Interest on govt. obligations, State and local	11572	-	-	-	*131	*44	*2389	*527	*1061	*19	***	1676	***
39 Rents	73979	-	-	-	*2044	*1076	5716	*199	*1425	*1950	***	3567	***
40 Royalties	13204	-	-	-	-	-	-	-	*344	*317	***	2449	***
41 Net S-T cap gain less net LT loss	*1994	-	-	-	*116	-	*62	*74	*704	-	***	-	***
42 Net L-T cap gain less net ST loss	48037	*13	-	*689	*7632	*202	*2928	*17121	*3423	*285	***	3908	***
43 Net gain, noncapital assets	125561	*296	*1823	*1292	*1882	8637	7160	7761	3284	17287	***	21344	***
44 Dividends, domestic corporations	7052	-	*89	*62	*592	-	*379	*100	*326	47	***	312	***
45 Dividends, foreign corporations	5227	-	-	-	-	-	-	*-0	*19	*214	***	860	***
46 Other receipts	531630	*13978	*5197	3010	16603	14004	87215	17798	62406	77955	***	20333	***
47 Total deductions	49417033	*139208	1420378	2147484	2291690	2722256	9502043	5114348	4422908	2343041	***	2715335	***
48 Cost of sales and operations	31720312	*100957	621218	1204684	1248446	1525202	5937925	3639156	3082176	1660762	***	1892002	***
49 Compensation of officers	1977894	2382	131173	210373	214993	215580	679027	164299	126153	49845	***	27952	***
50 Repairs	313343	1322	19894	10779	22855	21346	66289	14995	17371	5983	***	9116	***
51 Bad debts	220440	*1220	*10937	5575	6887	12057	49139	16500	24116	10521	***	8624	***
52 Rent paid on business property	818691	1311	91184	90119	61177	63289	108918	46176	59063	17829	***	15293	***
53 Taxes paid	1517873	*3260	52040	79859	73361	103778	303254	142616	120233	55111	***	57229	***
54 Interest paid	949225	3998	7612	13839	25998	48740	141829	79901	63036	42535	***	103992	***
55 Contributions or gifts	28597	-	*348	480	1447	1474	5004	1283	1859	892	***	1816	***
56 Amortization	103713	248	*836	*1173	*7675	1773	13447	5197	4873	6707	***	6491	***
57 Depreciation	2013833	*5876	33139	56499	62398	123190	362945	179891	135042	81343	***	89833	***
58 Depletion	*341	-	-	-	-	-	-	*21	-	-	***	-0	***
59 Advertising	312905	134	10341	17584	14287	15888	29933	9906	39063	21282	***	5234	***
60 Pension, prof sh, stock, annuity	344584	*46	*991	*2781	*9022	11614	64818	33135	23722	14618	***	17646	***
61 Employee benefit programs	1129330	1065	*14180	21026	37777	38756	151409	95627	63911	39633	***	64658	***
62 Net loss, noncapital assets	37990	2	*4711	-	*106	*53	16630	*381	646	*458	***	6	***
63 Other deductions	7927964	*17387	421774	432713	505259	539517	1571476	685264	661644	335523	***	415443	***
64 Total receipts less total deducts	3015525	*29341	108583	97082	109984	114805	372635	248949	291423	133109	***	134389	***
65 Const taxable inc frm rel frn corps	9757	-	-	-	-	-	-	-	-	-	***	-	***
66 Net income, total	3013710	*29341	108583	97082	109853	114761	370245	248421	290362	133089	***	132712	***
67 Net income, Form 1120-A	13504	-	*10087	*2223	*1195	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*2369	*2369	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	858425	*24794	79807	*46891	*53942	44945	203867	145557	135356	*25955	***	15711	***
70 Statutory special deductions, total	246524	*2369	17581	22877	21952	*16299	34309	22087	25018	*24981	***	16357	***
71 Net operating loss deduction	239751	*2369	17529	22833	21538	*16299	34019	*22017	*24781	*24744	***	15287	***
72 Dividends received deduction	6773	-	*52	*44	*414	-	*290	*70	*237	*237	***	1070	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	1909553	*2179	11194	27314	33960	53517	132832	80777	130016	82153	***	100644	***
75 Income tax before credits, total	650399	*741	1679	4346	7225	11917	40952	29709	45560	29613	***	34949	***
76 Regular tax	635720	*741	1679	4346	7213	10734	38635	27030	44308	27931	***	34787	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	*1	-	-	-	-	-	-	-	-	*1	***	-	***
79 Alternative minimum tax	12028	-	-	-	*12	*610	2315	*2666	*1172	*1587	***	47	***
80 Environmental tax	2064	-	-	-	-	-	*1	*13	67	94	***	115	***
81 Foreign tax credit	3363	-	-	-	-	-	-	-	*3	97	***	-	***
82 U.S. Possessions tax credit	*2838	-	-	25	-	-	540	2273	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	16026	-	*396	*486	*37	*411	*455	*121	*459	*1067	***	185	***
86 Prior year minimum tax credit	14176	-	-	-	-	*81	2056	*797	-	*797	***	1015	***
87 Income tax after credits, total	613996	*741	*1283	3835	7188	11425	37902	26517	45098	27653	***	33749	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 17
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	6903	31	*1865	*438	762	1010	1730	332	307	132	80	68	148
2 Total assets	503612137	-	*54782	*87307	269131	725711	3851007	2378923	4920796	4688226	5758108	11639955	469238191
3 Cash	12996648	-	*10684	*1159	*42153	105320	445766	199266	404655	386096	452135	860104	10089311
4 Notes and accounts receivable	92590405	-	*29173	*25513	114181	189759	1128165	726343	1166029	1027577	1158724	2032443	84992498
5 Less: Allowance for bad debts	1617360	-	*272	-	*1145	*3052	12812	17448	20967	29848	24685	52393	1454737
6 Inventories	38544971	-	*3206	*22065	*40096	130498	912202	504535	942626	1011465	1029440	1691707	32257132
7 Investments in govt. obligations, Total	1020070	-	-	-	-	-	*712	*1042	*15000	*12088	20698	93984	876547
8 Tax-exempt securities	2110758	-	-	-	-	-	-	-	*11134	*8657	130043	46413	1914511
9 Other current assets	17522143	-	*8606	*2479	*6524	14958	133445	135257	195123	211314	203559	656905	15953973
10 Loans to stockholders	6254977	-	*454	*6082	*1876	*16016	55639	*3710	25190	*10306	79606	146524	5909573
11 Mortgage and real estate loans	455050	-	-	-	-	*7580	*14087	*621	*1570	*1112	93	651	429336
12 Other investments	149901332	-	-	*4336	*7008	86861	141200	86628	303613	282901	712707	1942664	146333414
13 Depreciable assets	206747954	-	*14706	*78281	142815	461343	2119378	1409031	2619462	2542964	2575428	5367834	189416711
14 Less: Accumulated depreciation	101040369	-	*11042	*53939	100346	292742	1297249	774660	1223759	1266788	1235522	2279262	92505060
15 Depletable assets	5804057	-	-	-	-	-	-	*6512	*968	-	8164	6757	5781656
16 Less: Accumulated depletion	3915405	-	-	-	-	-	-	*5727	*158	-	6448	1221	3901850
17 Land	4757625	-	-	*1226	*1566	*1914	58148	41797	148500	81325	106253	151247	4165650
18 Intangible assets (Amortizable)	28857728	-	-	*49	*14475	*8526	93450	21443	284329	227208	457129	672093	27079027
19 Less: Accumulated amortization	6911451	-	-	*19	*5760	*8526	52740	13220	103811	76308	131467	151262	6368338
20 Other assets	49533002	-	*-733	*75	*5688	7257	111617	53795	151291	258159	222252	454765	48268835
21 Total liabilities	503612137	-	*54782	*87307	269131	725711	3851007	2378923	4920796	4688226	5758108	11639955	469238191
22 Accounts payable	54354900	-	*7221	*14287	*63555	95444	630489	362189	631499	471590	536276	936776	50605573
23 Mort, notes, and bonds under 1 yr	29440011	-	*1244	*3136	*7487	*16703	311044	203907	408062	360291	400342	583244	27144549
24 Other current liabilities	45104540	-	*1643	*9705	*21626	61741	263956	184711	258395	422614	450234	994582	42435333
25 Loans from stockholders	6671670	-	*15231	*9703	*39622	*28239	157445	59214	40588	*54441	70746	113506	6082936
26 Mort, notes, bonds, 1 yr or more	84653538	-	*1722	*42258	*50399	136924	510181	233802	844851	654315	978084	1711287	79489716
27 Other liabilities	75847499	-	-	*-0	*9927	*11526	101185	48574	154275	204515	263583	806400	74247513
28 Net worth	207539979	-	*27720	*8219	76515	375134	1876708	1286526	2583125	2520459	3058842	6494160	189232570
29 Capital stock	23617706	-	*2005	*3406	33940	27521	211460	81049	406136	330113	463724	628880	21429472
30 Paid-in or capital surplus	94885811	-	*13858	-	*62636	*18011	338399	229762	797108	598181	829417	1793454	90204984
31 Retained earnings, appropriated	898496	-	-	-	-	-	*779	-	-	*940	26496	6764	863517
32 Retained earnings, unappropriate	111303568	-	*-5188	*6915	*-24808	326189	831837	685489	551257	1211450	1546612	4167539	102006275
33 Retained earnings (S CORP)	3211674	-	*17475	*5757	*5479	*86174	579977	325803	940454	617824	394759	237973	-
34 Less: Cost of treasury stock	26377277	-	*431	*7859	*732	*82760	85744	35578	111830	238050	202165	340449	25271679
35 Total receipts	392533487	325825	*293687	*293097	672090	1718336	8497368	4486478	8746440	6987160	8040563	12965189	339507253
36 Business receipts	363763538	279224	*245857	*292895	667263	1696889	8416384	4450534	8625145	6803760	7862563	12537785	311885238
37 Interest	5642118	*1996	488	*122	*1825	4006	11406	5112	19018	24392	31563	96754	5445434
38 Interest on govt. obligations, State and local	133350	75	-	-	-	-	*319	*1573	*1964	2678	7253	10633	108854
39 Rents	708685	406	-	-	*16	*629	*1539	*3689	*2456	*521	12548	3645	683237
40 Royalties	5461762	121	-	-	-	-	*20594	*5023	*350	9573	25878	36662	5363563
41 Net S-T cap gain less net LT loss	108676	23	-	-	-	-	*4	-	*4716	144	1546	4288	97954
42 Net L-T cap gain less net ST loss	2117523	2258	43755	-	*2645	*357	*1815	*1062	*48183	41691	7719	26755	1941283
43 Net gain, noncapital assets	706101	*19311	-	-	-	-	715	3232	2509	24452	8771	3171	643939
44 Dividends, domestic corporations	588392	5	-	-	-	*1516	*59	*161	*339	*427	2022	22083	561780
45 Dividends, foreign corporations	5200627	-	-	-	-	-	-	-	*2261	7960	38696	73733	5077978
46 Other receipts	8102715	*22408	*3587	*80	*341	14940	44532	16091	39499	71562	42004	149680	7697992
47 Total deductions	358950060	249419	*245374	*266593	636945	1617865	7908851	4172929	8052760	6348724	7402220	10637237	311411144
48 Cost of sales and operations	207544659	176696	*98908	*180246	338988	1017789	5171125	2750573	5705334	4186233	5100362	6266730	176551675
49 Compensation of officers	2566543	*3350	*20969	*11840	*31711	166711	464631	157707	182017	164912	97549	100702	1164445
50 Repairs	3902681	*1784	*4603	*4300	*6887	11670	47089	41380	34056	25489	37590	54741	3633093
51 Bad debts	633753	*50	-	*391	*902	2829	19442	15287	22887	10802	16489	22152	522523
52 Rent paid on business property	3513957	*1329	*16749	*1242	*19438	25269	106088	34727	53228	26886	69976	71364	3087662
53 Taxes paid	7379106	3693	*5532	*7575	15950	42756	190284	91329	140113	102292	149820	201342	6428421
54 Interest paid	9870263	*2027	*1185	*3606	*10432	13572	76771	37239	94998	79045	98425	189601	9263363
55 Contributions or gifts	606537	*37	-	*140	*132	*654	1386	1681	1681	3861	5718	17636	573610
56 Amortization	1152956	*230	-	*3	*3465	*239	7237	5068	22165	13601	23097	40045	1037806
57 Depreciation	12921338	*7968	*1516	*6726	14706	30897	160998	90550	185860	170079	175997	350213	11725828
58 Depletion	274160	28	-	-	-	-	-	*5243	*84	-	461	6460	261884
59 Advertising	12399562	*172	*2324	*291	*22987	4634	74465	73043	81682	203408	140449	258962	11537145
60 Pension, prof sh, stock, annuity	2655888	*662	-	-	*1819	*19720	38818	21760	49699	45274	37204	69110	2371822
61 Employee benefit programs	7527393	*867	-	*2085	*4812	12016	84833	38204	80163	79013	106104	153914	6965381
62 Net loss, noncapital assets	220792	*755	-	-	-	*159	6167	*1697	11374	4315	1560	3341	191426
63 Other deductions	85780471	49772	*93589	*48148	164715	268950	1459518	807441	1387419	1233514	1341421	2830924	76095060
64 Total receipts less total deducts	33583426	76406	*48313	*26505	35145	100472	588516	313549	693680	638437	638342	2327953	28096109
65 Const taxable inc frm rel frn corps	5014279	-	-	-	-	-	*6734	-	*268	*7383	27038	43574	4929282
66 Net income, total	38464356	76332	*48313	*26505	35145	100472	594931	311976	691984	643142	658127	2360893	32916537
67 Net income, Form 1120-A	*1058	-	*1058	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1166721	*36152	*15160	*11071	*11525	*53966	272591	113315	346036	166194	99895	40816	-
70 Statutory special deductions, total	2507146	3	*1240	*9125	*18218	*10194	68066	*30568	51842	79821	87243	54105	2096720
71 Net operating loss deduction	1270217	-	*1240	*9125	*18218	*9241	68012	*30456	49464	*75457	75120	30364	903521
72 Dividends received deduction	1236929	3	-	-	-	*954	*54	*113	*2378	4364	12124	23741	1193199
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	34799148	*40177	31913	*6309	*5402	36311	254274	168092	294111	397172	471040	2272027	30822320
75 Income tax before credits, total	12376771	*13910	11205	*946	*821	7793	84141	58296	102638	136555	168953	799497	10992017
76 Regular tax	12134122	*13894	11169	*946	*821	7717	80433	56789	100524	133366	162026	792429	10774006
77 Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	1	-
78 Recapture of investment credit	39	-	-	-	-	-	-	-	-	-	-	-	39
79 Alternative minimum tax	199232	-	-	-	-	*76	*3707	*1490	1700	*2865	6406	5872	177115
80 Environmental tax	41865	16	36	-	-	-	-	*16	129	324	456	1194	39694
81 Foreign tax credit	3693641	-0	-	-	-	-	*215	-	*171	*4323	21242	46127	3621563
82 U.S. Possessions tax credit	2312285	7149	1	-	-	230	*3933	1065	29196	*31310	*42078	459082	1738240
83 Orphan drug credit	19325	-	-	-	-	-	-	-	-	-	199	-	19126
84 Nonconventional source fuel credit	63865	-	-	-	-	-	-	-	-	-	283	-	63583
85 General business credit	349135	10	-	-	-	-	2362	*1642	2277	3139	3044	6960	329700
86 Prior year minimum tax credit	187333	*81	-	-	-	*13	*57	*644	*339	*821	735	7500	177142
87 Income tax after credits, total	5751187	*6670	11204	*946	*821	7550	77574	54944	70656	96962	101372	279827	5042662

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2815
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1971	*10	-	*438	*63	381	702	115	115	45	28	25	49
2 Total assets	220295291	-	-	*87307	*20397	259030	1610212	835932	1883963	1577110	2008786	4549609	207462945
3 Cash	3547480	-	-	*1159	*706	23647	200533	51916	156069	90701	145217	246001	2631530
4 Notes and accounts receivable	36373697	-	-	*25513	*6429	*68379	515356	263847	435372	392172	415763	869431	33381435
5 Less: Allowance for bad debts	441508	-	-	-	-	*2041	3891	*6284	4155	8173	6672	22028	388262
6 Inventories	13694747	-	-	*22065	*2346	*36536	307007	190514	275751	344258	327652	732841	11455776
7 Investments in govt. obligations, Total	144559	-	-	-	-	-	*712	*1042	*2371	-	19438	48648	72348
8 Tax-exempt securities	*171387	-	-	-	-	-	-	-	-	*2178	16223	1826	151159
9 Other current assets	2842441	-	-	*2479	*179	*5430	35211	30539	41709	55964	74329	235377	2361223
10 Loans to stockholders	5524190	-	-	*6082	*680	*3537	*5318	*1984	*15526	*9354	26009	16024	5439675
11 Mortgage and real estate loans	*1423	-	-	-	-	-	*766	-	*564	-	93	-	-
12 Other investments	82843911	-	-	*4336	-	*20808	80994	*10445	147612	64168	275655	526063	81713831
13 Depreciable assets	110882423	-	-	*78281	*16217	218378	1042094	531131	1110110	1110261	1062440	2961941	102751571
14 Less: Accumulated depreciation	61764971	-	-	*53939	*6327	116959	624734	300395	489171	596646	512194	1422301	57642306
15 Depletable assets	5645323	-	-	-	-	-	-	*6512	*968	-	8164	6757	5622921
16 Less: Accumulated depletion	3839470	-	-	-	-	-	-	*5727	*158	-	6448	1221	3825915
17 Land	2232833	-	-	*1226	-	*1113	31749	*13264	91808	32700	27169	80458	1953346
18 Intangible assets (Amortizable)	6604318	-	-	*49	*455	-	*17224	*10271	100539	47469	40346	243778	6144188
19 Less: Accumulated amortization	1437270	-	-	*19	*288	-	*10861	*7663	54334	33909	15451	73289	1241457
20 Other assets	17269777	-	-	*75	-	*201	12735	*44535	53383	66613	111054	99302	16881880
21 Total liabilities	220295291	-	-	*87307	*20397	259030	1610212	835932	1883963	1577110	2008786	4549609	207462945
22 Accounts payable	15822576	-	-	*14287	*7729	*39967	267474	133116	238242	168498	242344	408731	14302187
23 Mort, notes, and bonds under 1 yr	15583950	-	-	*3136	*943	*9130	125608	*76733	168806	163662	92721	219617	14723594
24 Other current liabilities	14019773	-	-	*9705	*612	*27775	95671	39174	74820	126832	181788	340400	13122997
25 Loans from stockholders	4394822	-	-	*9703	-	*13155	62268	*45973	*17509	*5299	21617	26996	4192302
26 Mort, notes, bonds, 1 yr or more	43596054	-	-	*42258	*7550	*59783	215539	118931	272793	267665	274850	1104955	41231730
27 Other liabilities	40389903	-	-	*-0	-	*8066	49192	*28535	41431	51181	105829	518446	39587223
28 Net worth	86488214	-	-	*8219	*3564	101153	794459	393469	1070363	793972	1089637	1930464	80302912
29 Capital stock	8108666	-	-	*3406	*3252	2575	103803	21086	191329	58918	81303	107031	7535962
30 Paid-in or capital surplus	52309840	-	-	-	*151	*2285	131672	*35903	193949	58834	340197	665514	50881337
31 Retained earnings, appropriated	89025	-	-	-	-	-	-	-	-	-	1673	4839	82514
32 Retained earnings, unappropriate	33006962	-	-	*6915	*162	*91704	435320	*214737	266268	316655	641629	1137002	29896571
33 Retained earnings (S CORP)	1468614	-	-	*5757	-	*17468	152543	*126278	459448	396529	128523	182069	-
34 Less: Cost of treasury stock	8494894	-	-	*7859	-	*12880	*28878	*4535	40631	*36963	103688	165990	8093471
35 Total receipts	145738859	*191913	-	*293097	*56866	678949	3563161	1562250	2991977	2677404	3023771	5072866	125626604
36 Business receipts	134717729	*157385	-	*292895	*56847	664666	3540548	1551877	2967291	2621941	2938349	4892554	115033377
37 Interest	2441871	283	-	*122	-	*500	4513	*730	3709	2705	9260	28528	2391521
38 Interest on govt. obligations, State and local	25838	75	-	-	-	-	*63	-	*1673	*524	2561	2532	18411
39 Rents	250330	406	-	-	-	*629	*139	*3298	*1476	*28	9255	2737	232363
40 Royalties	1827683	121	-	-	-	-	*7290	-	*77	*2584	13484	11879	1792248
41 Net S-T cap gain less net LT loss	49881	23	-	-	-	-	-	-	*2885	144	615	3531	42683
42 Net L-T cap gain less net ST loss	894234	2258	-	-	-	-	*709	*848	*47	*33340	607	2383	854043
43 Net gain, noncapital assets	491479	*19311	-	-	-	-	*244	*821	1145	753	7860	2961	458384
44 Dividends, domestic corporations	357476	5	-	-	-	-	*56	-	*10	*100	779	2393	354133
45 Dividends, foreign corporations	1765202	-	-	-	-	-	-	-	*541	*4319	19599	50843	1689899
46 Other receipts	2917136	*12048	-	*80	*19	*13155	9599	*4674	13123	10967	21402	72525	2759544
47 Total deductions	138076959	*148737	-	*266593	*56695	638910	3308049	1480154	2757718	2461792	2817028	4629621	119511663
48 Cost of sales and operations	87551205	*108908	-	*180246	*27993	384322	2206026	982005	2016387	1766841	2048500	3346058	74483920
49 Compensation of officers	865708	*984	-	*11840	*1916	*50993	179277	57298	69133	61088	28707	43847	360626
50 Repairs	2432313	1671	-	*4300	*2072	*4490	25154	*27575	16334	6604	19989	28254	2295869
51 Bad debts	223225	*50	-	*391	-	*750	8318	*7211	3783	3902	3025	4481	191315
52 Rent paid on business property	1271842	741	-	*1242	*1306	*10387	42605	*7823	13806	10264	28463	28319	1126888
53 Taxes paid	3399483	*2095	-	*7575	*1716	16882	84635	30208	57389	43331	64676	97536	2993441
54 Interest paid	4940499	*1135	-	*3606	*590	*7379	34904	15212	27437	36951	21249	112396	4679640
55 Contributions or gifts	144831	*33	-	*140	*4	*432	555	*492	575	874	1976	7183	132566
56 Amortization	355109	2	-	*3	*91	*11	3890	*3323	3632	4607	2556	23878	313115
57 Depreciation	5933226	*6910	-	*6726	*3482	14690	84242	35811	82162	77488	80715	203198	5337802
58 Depletion	246058	28	-	-	-	-	-	*5243	*84	-	461	5232	235010
59 Advertising	1162872	*170	-	*291	*217	*1514	6189	5553	5916	34649	11062	20273	1077038
60 Pension, prof sh, stock, annuity	720771	*662	-	-	-	*2017	13726	5619	18922	18738	16313	36716	608058
61 Employee benefit programs	3371583	*857	-	*2085	*381	*4738	39516	*18518	34303	29554	37073	78599	3125959
62 Net loss, noncapital assets	105035	753	-	-	-	*159	*5735	*988	*428	*318	587	909	95159
63 Other deductions	25353198	*23738	-	*48148	*16928	140146	573278	277275	407430	366583	451676	592742	22455254
64 Total receipts less total deducts	7661900	*43176	-	*26505	*171	40039	255112	82096	234259	215613	206744	443245	6114941
65 Const taxable inc frm rel frn corps	1242860	-	-	-	-	-	-	-	*268	*1516	16303	29608	1195165
66 Net income, total	8878922	*43102	-	*26505	*171	40039	255049	82096	232855	216606	220486	470320	7291695
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	453171	*25833	-	*11071	-	*16302	92918	*37238	133025	84896	34811	17077	-
70 Statutory special deductions, total	1015126	3	-	*9125	*137	*6680	*34678	-	*19120	*12252	30147	20043	882942
71 Net operating loss deduction	318440	-	-	*9125	*137	*6680	*34627	-	*18574	*10391	26520	13247	199140
72 Dividends received deduction	696686	3	-	-	-	-	*51	-	*546	*1861	3627	6796	683802
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7414167	*17265	-	*6309	*34	*17057	127453	*44857	80710	119498	155564	434263	6411157
75 Income tax before credits, total	2661750	*5954	-	*946	*5	*3755	41659	*15148	28671	41359	56459	154870	2312924
76 Regular tax	2581661	*5938	-	*946	*5	*3679	40346	*15148	27379	41126	53236	151010	2242849
77 Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	1	-
78 Recapture of investment credit	14	-	-	-	-	-	-	-	-	-	-	-	14
79 Alternative minimum tax	69490	-	-	-	-	*76	*1313	-	*984	146	3024	3312	60635
80 Environmental tax	10298	16	-	-	-	-	-	-	*24	87	198	547	9426
81 Foreign tax credit	908989	-0	-	-	-	-	17	-	*91	*2750	13019	31078	862034
82 U.S. Possessions tax credit	81476	22	-	-	-	-	911	-	2356	8181	-	-	70006
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	63865	-	-	-	-	-	-	-	-	-	283	-	63583
85 General business credit	98545	10	-	-	-	-	*661	*341	*101	*1244	1679	1003	93507
86 Prior year minimum tax credit	110506	*81	-	-	-	-	-	*214	-	*510	76	6753	102872
87 Income tax after credits, total	1398367	*5841	-	*946	*5	*3755	40070	*14593	26123	28674	41402	116036	1120922

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	994	***	*229	-	*239	*62	240	*45	45	27	22	***	54
2 Total assets	182164863	-	*6422	-	*95286	*33777	550378	*307811	652240	954015	1537050	***	172969421
3 Cash	7032292	-	*3182	-	*6130	*1661	55781	*30787	77764	115352	170132	***	6050894
4 Notes and accounts receivable	38104211	-	*2139	-	*37919	*14695	103080	*103061	117047	133664	279253	***	36651034
5 Less: Allowance for bad debts	767815	-	-	-	*809	-	*3962	*137	*1647	*5902	4004	***	740031
6 Inventories	14527332	-	*1079	-	*18663	*9025	168577	*53075	126426	209525	229564	***	13121324
7 Investments in govt. obligations, Total	784671	-	-	-	-	-	-	-	-	-	-	***	753794
8 Tax-exempt securities	1212321	-	-	-	-	-	-	-	-	-	108044	***	1059691
9 Other current assets	10272016	-	23	-	*4187	*3403	41040	*6650	32838	74660	55707	***	9715036
10 Loans to stockholders	*396000	-	-	-	-	-	*2828	-	-	-	10170	***	252501
11 Mortgage and real estate loans	61805	-	-	-	-	-	-	-	-	-	-	***	61569
12 Other investments	44186708	-	-	-	-	-	*1873	*4290	*54173	52053	132163	***	42740690
13 Depreciable assets	55978952	-	*2976	-	*83870	*26425	300532	*154191	336186	432471	423582	***	52721871
14 Less: Accumulated depreciation	22402284	-	*2976	-	*61401	*22972	193256	*59603	148591	191365	179324	***	21091279
15 Depletable assets	469	-	-	-	-	-	-	-	-	-	-	***	469
16 Less: Accumulated depletion	197	-	-	-	-	-	-	-	-	-	-	***	197
17 Land	1361313	-	-	-	-	-	*4579	*13159	*7751	8329	18092	***	1283662
18 Intangible assets (Amortizable)	9435916	-	-	-	*10562	*449	*63123	*3746	*49954	*69882	366876	***	8613281
19 Less: Accumulated amortization	2622569	-	-	-	*4895	*449	*36742	*1476	*22266	*24029	102229	***	2378036
20 Other assets	24603722	-	-	-	*1061	*1540	*42925	*68	22605	79377	29023	***	24153148
21 Total liabilities	182164863	-	*6422	-	*95286	*33777	550378	*307811	652240	954015	1537050	***	172969421
22 Accounts payable	25619972	-	18	-	*26007	*14142	73954	*42479	61271	57870	103326	***	24949853
23 Mort, notes, and bonds under 1 yr	9993016	-	-	-	*6544	-	33070	*17785	66889	*46211	144889	***	9564793
24 Other current liabilities	21290270	-	23	-	*18196	*6131	24605	*32402	30743	73420	128251	***	20446353
25 Loans from stockholders	1504675	-	*2718	-	*29237	*9610	*19568	*774	*1037	*188	48274	***	1312971
26 Mort, notes, bonds, 1 yr or more	23234357	-	-	-	*42849	-	76505	*10377	*123152	*91732	296194	***	22259766
27 Other liabilities	18613500	-	-	-	*4035	-	*12659	*469	*2365	*29612	58346	***	18300674
28 Net worth	81909073	-	*3663	-	*-31582	*3894	310017	*203525	366784	654983	757771	***	76135011
29 Capital stock	8699697	-	*231	-	*2291	*3327	20059	*28179	76025	61910	166204	***	8073635
30 Paid-in or capital surplus	26171649	-	*9540	-	*2788	-	*90892	*29391	283984	190164	350046	***	24593631
31 Retained earnings, appropriated	138122	-	-	-	-	-	-	-	-	-	18415	***	117781
32 Retained earnings, unappropriate	60683848	-	*-6107	-	*-17974	-	137524	*122737	5658	388813	228519	***	57193488
33 Retained earnings (S CORP)	127459	-	-	-	*-18687	*567	*73382	*23346	*16299	32552	-	***	-
34 Less: Cost of treasury stock	13911702	-	-	-	-	-	*11840	*128	*15183	*18457	5414	***	13843524
35 Total receipts	128121349	***	*46107	-	*316174	*74924	844824	*573995	1051330	1018674	1326642	***	117986852
36 Business receipts	115742976	***	*1864	-	*315317	*74924	819019	*571751	1030562	1004183	1291365	***	105909669
37 Interest	2156978	***	488	-	-	-	*1305	*566	7502	5207	7460	***	2077816
38 Interest on govt. obligations, State and local	64518	-	-	-	-	-	*55	*52	-	*1855	3954	***	51785
39 Rents	302230	-	-	-	-	-	*71	-	*356	*46	248	***	301421
40 Royalties	2472450	-	-	-	-	-	*10896	-	*34	*271	9209	***	2439243
41 Net S-T cap gain less net LT loss	*15398	-	-	-	-	-	-	-	*1831	-	-	***	13567
42 Net L-T cap gain less net ST loss	649063	-	43755	-	*857	-	-	-	*1061	-	966	***	583709
43 Net gain, noncapital assets	107526	-	-	-	-	-	*267	*7	*675	5	223	***	106326
44 Dividends, domestic corporations	159659	-	-	-	-	-	*4	-	*213	-	343	***	139915
45 Dividends, foreign corporations	2592024	-	-	-	-	-	-	-	*617	*349	8213	***	2582807
46 Other receipts	3858526	-	-	-	-	-	*13207	*1618	8479	6758	4664	***	3780594
47 Total deductions	109598213	***	*14012	-	*301717	*74816	765611	*512693	930017	880761	1157992	***	101767589
48 Cost of sales and operations	49812410	***	*969	-	*144061	*40079	477797	*277106	683314	495995	683856	***	45704622
49 Compensation of officers	610816	-	-	-	*9613	*20946	45214	*26466	24079	16064	24593	***	414660
50 Repairs	607081	-	*200	-	*4608	-	3328	*2116	*1918	*1856	3518	***	578598
51 Bad debts	203510	-	-	-	*25	*91	*476	*819	*518	*739	1121	***	195414
52 Rent paid on business property	1097937	-	-	-	*14580	*508	17180	*12729	*6294	*2555	10563	***	1018199
53 Taxes paid	2397705	***	*3442	-	*9120	*2556	20761	*13340	11785	16205	22120	***	2252418
54 Interest paid	2996137	***	-	-	*9493	*108	10151	*1781	15635	9031	28122	***	2878411
55 Contributions or gifts	310986	-	-	-	-	-	*48	*198	*258	917	727	***	302869
56 Amortization	417069	-	-	-	*3223	-	*1163	*271	*6002	3020	12568	***	379774
57 Depreciation	4029859	-	*356	-	*7276	*2485	18584	*10051	18885	29050	24022	***	3857289
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	-
59 Advertising	5936983	-	5	-	*20910	-	5764	*29231	*2724	50132	42305	***	5726550
60 Pension, prof sh, stock, annuity	1178803	-	-	-	-	*4783	*566	*1411	*2411	13995	5067	***	1133952
61 Employee benefit programs	2520014	-	-	-	*4432	*525	9905	*3056	11111	*8078	20722	***	2433217
62 Net loss, noncapital assets	39660	-	-	-	-	-	-	*502	*216	*213	377	***	37941
63 Other deductions	37439244	***	*9040	-	*74377	*2733	154674	*133615	144866	232912	278311	***	34853674
64 Total receipts less total deducts	18523135	***	*32095	-	*14457	*108	79213	*61302	121313	137913	168650	***	16219263
65 Const taxable inc frm rel frn corps	2696191	-	-	-	-	-	-	-	-	-	3972	***	2691371
66 Net income, total	21154808	***	*32095	-	*14457	*108	79157	*61250	121313	136058	168668	***	18858849
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	101211	-	-	-	*4867	*108	*25344	*13262	*30452	27178	-	***	-
70 Statutory special deductions, total	1081583	-	*182	-	*5911	-	*28356	*12967	*18194	*349	43446	***	943210
71 Net operating loss deduction	643345	-	*182	-	*5911	-	*28354	*12967	*17577	-	40814	***	523861
72 Dividends received deduction	438237	-	-	-	-	-	*2	-	*617	*349	2632	***	419348
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	19977023	***	31913	-	*3679	-	*25457	*35022	*72667	108530	125239	***	17915639
75 Income tax before credits, total	7091437	***	11205	-	*563	-	10144	*11995	25382	34786	45243	***	6371491
76 Regular tax	6975706	***	11169	-	*563	-	*7749	*11856	*25141	34519	43210	***	6262167
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	7	-	-	-	-	-	-	-	-	-	-	***	7
79 Alternative minimum tax	92505	-	-	-	-	-	*2395	*136	*190	*208	1933	***	86765
80 Environmental tax	22062	-	36	-	-	-	-	*2	51	*58	100	***	21395
81 Foreign tax credit	1885865	-	-	-	-	-	-	-	-	-	3906	***	1880858
82 U.S. Possessions tax credit	2150407	***	1	-	-	-	2927	1065	21521	17057	23132	***	1625494
83 Orphan drug credit	19319	-	-	-	-	-	-	-	-	-	199	***	19120
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	208183	-	-	-	-	-	*1566	*715	*320	*1028	638	***	198233
86 Prior year minimum tax credit	62742	-	-	-	-	-	-	-	*198	*270	221	***	61306
87 Income tax after credits, total	2764920	-	11204	-	*563	-	*5651	*10214	*3342	16431	17147	***	2586480

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2840
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1431	-	*525	-	*249	*242	290	*29	42	***	8	***	19
2	Total assets	60486579	-	*31874	-	*87013	*183163	726967	*180781	745025	***	567135	***	56610121
3	Cash	1213437	-	*3253	-	*13905	*20402	98766	*2832	52788	***	24967	***	844149
4	Notes and accounts receivable	9956784	-	*17276	-	*44095	*63348	199106	*49658	153524	***	83200	***	9076105
5	Less: Allowance for bad debts	222496	-	-	-	*337	*80	*2310	*808	*4179	***	2252	***	200277
6	Inventories	5099150	-	*2128	-	*17097	*39034	210104	*44894	160501	***	102761	***	4237101
7	Investments in govt. obligations, Total	*22859	-	-	-	-	-	-	-	-	***	1260	***	9504
8	Tax-exempt securities	*561782	-	-	-	-	-	-	-	*2076	***	-	***	559707
9	Other current assets	3107187	-	*8583	-	*1934	*3083	38195	*2406	59691	***	27674	***	2914441
10	Loans to stockholders	197589	-	-	-	-	*12480	*17645	*975	*6956	***	223	***	159260
11	Mortgage and real estate loans	*3136	-	-	-	-	-	*1919	-	-	***	-	***	105
12	Other investments	12393436	-	-	-	-	*16945	*27417	*15125	*61628	***	172559	***	12014292
13	Depreciable assets	22631201	-	*8983	-	*25138	*73922	228083	*161292	311235	***	206415	***	20953994
14	Less: Accumulated depreciation	9287786	-	*7617	-	*19515	*49390	139765	*100479	126141	***	87582	***	8455214
15	Depletable assets	128466	-	-	-	-	-	-	-	-	***	-	***	128466
16	Less: Accumulated depletion	71777	-	-	-	-	-	-	-	-	***	-	***	71777
17	Land	589098	-	-	-	-	-	-	*3154	17004	***	11120	***	519411
18	Intangible assets (Amortizable)	10668798	-	-	-	*3458	*1670	*88	*624	*24454	***	18899	***	10557873
19	Less: Accumulated amortization	2503432	-	-	-	*578	*1670	*34	*537	*467	***	3211	***	2487213
20	Other assets	5999144	-	*-733	-	*1816	*3420	47753	*1645	25954	***	11102	***	5850192
21	Total liabilities	60486579	-	*31874	-	*87013	*183163	726967	*180781	745025	***	567135	***	56610121
22	Accounts payable	7659563	-	*4487	-	*23955	*22077	105945	*43481	96620	***	53381	***	7177060
23	Mort, notes, and bonds under 1 yr	2136286	-	-	-	-	*1070	55587	*27136	73646	***	7063	***	1824933
24	Other current liabilities	6200076	-	*1620	-	*350	*11898	63144	*15170	34796	***	32299	***	5905231
25	Loans from stockholders	337780	-	*11151	-	*7219	-	*45850	*4	*3045	***	-	***	270461
26	Mort, notes, bonds, 1 yr or more	12510745	-	*1359	-	-	*9937	*30416	*13054	113877	***	95975	***	12061142
27	Other liabilities	6893158	-	-	-	*5892	*3018	*28946	*482	*62936	***	-10210	***	6764979
28	Net worth	24748971	-	*13257	-	*49596	*135164	397079	*81454	360105	***	388626	***	22606316
29	Capital stock	4919888	-	*121	-	*15378	*4779	53809	*785	76236	***	82900	***	4643885
30	Paid-in or capital surplus	10112971	-	*4359	-	-	-	*31327	*3702	*195048	***	23212	***	9604147
31	Retained earnings, appropriated	*421377	-	-	-	-	-	*587	-	-	***	-	***	419930
32	Retained earnings, unappropriate	11170578	-	*920	-	*20713	*137351	*134940	*65416	*-100673	***	302031	***	10264033
33	Retained earnings (S CORP)	585144	-	*7858	-	*13505	*6693	*180233	*11552	*189494	***	-	***	-
34	Less: Cost of treasury stock	2460987	-	-	-	-	*13660	*3818	-	-	***	19517	***	2325680
35	Total receipts	76068798	-	*124154	-	*185204	*504212	1581140	*399109	1303010	***	794396	***	69063521
36	Business receipts	72640208	-	*120567	-	*184928	*501146	1567748	*396388	1239920	***	781946	***	65770895
37	Interest	444111	-	-	-	*277	*1701	*1439	*389	*3073	***	5605	***	426647
38	Interest on govt. obligations, State and local	32348	-	-	-	-	-	*200	-	*65	***	364	***	30485
39	Rents	132538	-	-	-	-	-	-	*74	*411	***	1832	***	129962
40	Royalties	1022243	-	-	-	-	-	*1006	-	-	***	678	***	1013978
41	Net S-T cap gain less net LT loss	24080	-	-	-	-	-	-	-	-	***	-	***	23951
42	Net L-T cap gain less net ST loss	360392	-	-	-	-	*312	*75	-	*47065	***	1	***	310959
43	Net gain, noncapital assets	65709	-	-	-	-	-	*8	*1943	*248	***	4	***	62880
44	Dividends, domestic corporations	35899	-	-	-	-	*574	-	*110	106	***	9	***	34773
45	Dividends, foreign corporations	664030	-	-	-	-	-	-	-	-	***	202	***	654732
46	Other receipts	647239	-	*3587	-	-	*479	*10663	*204	12123	***	3753	***	604259
47	Total deductions	71738275	-	*117568	-	*182458	*469874	1470753	*392870	1182208	***	722000	***	65251047
48	Cost of sales and operations	46408633	-	*78294	-	*105744	*322818	867703	*299966	756742	***	389020	***	42640458
49	Compensation of officers	568440	-	*8606	-	*14175	*65760	96810	*11138	36627	***	9777	***	275641
50	Repairs	527709	-	*76	-	*155	*1107	*4864	*5183	4184	***	2839	***	501582
51	Bad debts	116743	-	-	-	*94	*41	*5157	*356	*10839	***	1529	***	92857
52	Rent paid on business property	693894	-	*15952	-	*3265	*6778	28414	*243	9263	***	6000	***	609492
53	Taxes paid	843102	-	*1332	-	*2239	*10082	29945	*5050	19449	***	17780	***	727104
54	Interest paid	1252363	-	*1185	-	*249	*797	8400	*3500	12123	***	7614	***	1202436
55	Contributions or gifts	116975	-	-	-	*129	*93	*251	*98	*246	***	1142	***	111478
56	Amortization	266110	-	-	-	*141	*214	*360	*608	*825	***	853	***	258657
57	Depreciation	1690736	-	*711	-	*3041	*6675	17654	*16083	25906	***	14301	***	1558629
58	Depletion	1	-	-	-	-	-	-	-	-	***	-	***	1
59	Advertising	4266854	-	*1906	-	*1693	*873	48995	*245	16950	***	43653	***	3943495
60	Pension, prof sh, stock, annuity	460829	-	-	-	-	*6134	*6941	*1515	*3518	***	1614	***	432866
61	Employee benefit programs	866598	-	-	-	-	*3806	*7483	*1971	8677	***	7207	***	804419
62	Net loss, noncapital assets	49893	-	-	-	-	-	*11	-	*9778	***	-0	***	37934
63	Other deductions	13609396	-	*9507	-	*51533	*44697	347766	*46914	267081	***	218672	***	12053999
64	Total receipts less total deducts	4330522	-	*6586	-	*2746	*34338	110386	*6239	120803	***	72395	***	3812474
65	Const taxable inc frm rel frn corps	886779	-	-	-	-	-	-	-	-	***	143	***	879160
66	Net income, total	5184953	-	*6586	-	*2746	*34338	110186	*6239	120738	***	72174	***	4661148
67	Net income, Form 1120-A	*112	-	*112	-	-	-	-	-	-	***	-	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69	Net income, Form 1120S	238573	-	*6474	-	*1057	*20523	*65722	*1481	*78576	***	-	***	-
70	Statutory special deductions, total	191026	-	*112	-	-	*401	*565	*77	*5335	***	6	***	179885
71	Net operating loss deduction	*120172	-	*112	-	-	-	*565	-	*5230	***	-	***	111515
72	Dividends received deduction	70854	-	-	-	-	*401	-	*77	106	***	6	***	68370
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74	Income subject to tax	4755358	-	-	-	*1689	*13414	*43898	*4680	*36827	***	72167	***	4481263
75	Income tax before credits, total	1692223	-	-	-	*253	*2916	*14406	*1573	*12654	***	25014	***	1599801
76	Regular tax	1659106	-	-	-	*253	*2916	*14406	*1428	*12629	***	24967	***	1567612
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78	Recapture of investment credit	18	-	-	-	-	-	-	-	-	***	-	***	18
79	Alternative minimum tax	26770	-	-	-	-	-	-	*145	*15	***	5	***	25983
80	Environmental tax	6329	-	-	-	-	-	-	-	*10	***	42	***	6188
81	Foreign tax credit	745643	-	-	-	-	-	*198	-	-	***	393	***	740859
82	U.S. Possessions tax credit	22643	-	-	-	-	230	-	-	5318	***	11023	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85	General business credit	21610	-	-	-	-	-	*32	-	-	***	130	***	21214
86	Prior year minimum tax credit	*10059	-	-	-	-	*13	*37	-	-	***	-	***	9968
87	Income tax after credits, total	892268	-	-	-	*253	*2673	*14138	*1573	*7336	***	13468	***	827759

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	863	-	*454	-	-	*81	188	*75	41	***	7	***	5
2 Total assets	6477262	-	*5385	-	-	*49419	341538	*532345	649264	***	564562	***	3453556
3 Cash	275974	-	*1617	-	-	*5753	*15803	*65179	34527	***	35516	***	72323
4 Notes and accounts receivable	1592651	-	*1290	-	-	*15637	132141	*173288	186949	***	153832	***	663891
5 Less: Allowance for bad debts	49535	-	*272	-	-	*931	*464	*6688	*7277	***	1973	***	19732
6 Inventories	1342502	-	-	-	-	*8206	*71737	*127635	159407	***	112780	***	687699
7 Investments in govt. obligations, Total	*65212	-	-	-	-	-	-	-	*11541	***	-	***	39219
8 Tax-exempt securities	*150433	-	-	-	-	-	-	-	-	***	-	***	143954
9 Other current assets	498647	-	-	-	-	*419	*7691	*21390	32524	***	20023	***	379288
10 Loans to stockholders	*19534	-	*454	-	-	-	*18094	*80	*579	***	-	***	-
11 Mortgage and real estate loans	*621	-	-	-	-	-	-	*621	-	***	-	***	-
12 Other investments	323005	-	-	-	-	-	*8560	*21429	*6196	***	35680	***	207210
13 Depreciable assets	3044095	-	*2746	-	-	*47410	*190988	*255362	399496	***	345189	***	1381719
14 Less: Accumulated depreciation	1629565	-	*449	-	-	*29322	*110917	*140739	227551	***	185870	***	724980
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
17 Land	169400	-	-	-	-	*381	*4470	*7451	12363	***	26037	***	103900
18 Intangible assets (Amortizable)	438066	-	-	-	-	-	*4913	*4916	*9354	***	22339	***	345022
19 Less: Accumulated amortization	109717	-	-	-	-	-	*2839	*3009	*2849	***	9137	***	90887
20 Other assets	345940	-	-	-	-	*1865	*1363	*5430	34005	***	10145	***	264929
21 Total liabilities	6477262	-	*5385	-	-	*49419	341538	*532345	649264	***	564562	***	3453556
22 Accounts payable	750683	-	*2415	-	-	*7040	72876	*82691	87385	***	43127	***	333573
23 Mort, notes, and bonds under 1 yr	169003	-	*1244	-	-	*2806	*41958	*23355	*16981	***	37025	***	3278
24 Other current liabilities	847062	-	-	-	-	*4151	*34269	*39515	50298	***	44925	***	609773
25 Loans from stockholders	*13396	-	*1362	-	-	*5255	*546	*1355	*4022	***	855	***	-
26 Mort, notes, bonds, 1 yr or more	682215	-	*363	-	-	*11295	*46049	*59824	*117834	***	67859	***	269082
27 Other liabilities	493523	-	-	-	-	-	*2722	*18711	*15383	***	74240	***	339013
28 Net worth	3521379	-	-	-	-	*18871	143118	*306893	357360	***	296530	***	1898837
29 Capital stock	370665	-	-	-	-	*1915	20298	*12005	12430	***	48549	***	117791
30 Paid-in or capital surplus	693008	-	-	-	-	*1957	*18267	*-3971	*62221	***	9185	***	414916
31 Retained earnings, appropriated	*6679	-	-	-	-	-	*193	-	-	***	6408	***	-
32 Retained earnings, unappropriate	2521633	-	-	-	-	*15311	*60092	*230523	*189775	***	153722	***	1563429
33 Retained earnings (S CORP)	350704	-	-	-	-	-	*60495	*86576	*119934	***	83700	***	-
34 Less: Cost of treasury stock	421311	-	-	-	-	*313	*16228	*18240	*27000	***	5034	***	197300
35 Total receipts	11542547	-	*28469	-	-	*143179	955137	*1150484	1517690	***	1077574	***	5187346
36 Business receipts	11436218	-	*28469	-	-	*142807	950960	*1138672	1514467	***	1059600	***	5132571
37 Interest	27398	-	-	-	-	-	*721	*2016	*1492	***	2954	***	16440
38 Interest on govt. obligations, State and local	*4717	-	-	-	-	-	-	-	-	***	88	***	4457
39 Rents	4526	-	-	-	-	-	*438	*232	*14	***	878	***	2612
40 Royalties	23058	-	-	-	-	-	*1403	*4811	*79	***	314	***	14448
41 Net S-T cap gain less net LT loss	1628	-	-	-	-	-	-	-	-	***	931	***	161
42 Net L-T cap gain less net ST loss	3968	-	-	-	-	-	-	*170	-	***	1905	***	1159
43 Net gain, noncapital assets	2459	-	-	-	-	-	*100	*116	*286	***	265	***	1553
44 Dividends, domestic corporations	1546	-	-	-	-	-	-	-	*7	***	882	***	448
45 Dividends, foreign corporations	11493	-	-	-	-	-	-	-	-	***	5215	***	2699
46 Other receipts	25534	-	-	-	-	*372	*1516	*4467	*1345	***	4543	***	10798
47 Total deductions	10620291	-	*19878	-	-	*139609	913347	*1052474	1438450	***	1002581	***	4689133
48 Cost of sales and operations	6677275	-	-	-	-	*85110	638346	*675038	1090802	***	667069	***	2676697
49 Compensation of officers	159375	-	-	-	-	*10481	*51521	*36866	17571	***	12912	***	14990
50 Repairs	61521	-	*51	-	-	*2223	*4641	*2684	1945	***	7629	***	38921
51 Bad debts	43211	-	-	-	-	*912	*1683	*5299	5224	***	5603	***	15584
52 Rent paid on business property	167748	-	-	-	-	*3720	*6702	*7217	*11426	***	18986	***	109363
53 Taxes paid	247051	-	*14	-	-	*6746	24934	*23925	17304	***	22964	***	125774
54 Interest paid	71599	-	-	-	-	*1302	*7841	*9264	13289	***	10516	***	19766
55 Contributions or gifts	7206	-	-	-	-	*110	*95	*427	*292	***	855	***	4367
56 Amortization	24620	-	-	-	-	*14	*1063	*346	*5455	***	1423	***	13804
57 Depreciation	199277	-	*449	-	-	*3915	*13628	*10929	25354	***	21580	***	100103
58 Depletion	-0	-	-	-	-	-	-	-	-	***	-	***	-0
59 Advertising	303544	-	-	-	-	*1236	*3299	*22797	*23694	***	25799	***	166209
60 Pension, prof sh, stock, annuity	79669	-	-	-	-	-	*3282	*7940	*7913	***	8624	***	42875
61 Employee benefit programs	178103	-	-	-	-	*1035	*17495	*10614	*13236	***	11622	***	97153
62 Net loss, noncapital assets	2654	-	-	-	-	-	*356	*119	*847	***	517	***	221
63 Other deductions	2397438	-	*19364	-	-	*22805	138459	*239009	204097	***	186483	***	1263307
64 Total receipts less total deducts	922256	-	*8592	-	-	*3571	41791	*98010	79240	***	74992	***	498213
65 Const taxable inc frm rel frn corps	8297	-	-	-	-	-	-	-	-	***	5630	***	720
66 Net income, total	925836	-	*8592	-	-	*3571	41791	*98010	79240	***	80535	***	494476
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	118467	-	*8592	-	-	-	*15749	*35593	*34701	***	23831	***	-
70 Statutory special deductions, total	23451	-	-	-	-	*2560	*1059	*12411	*592	***	2235	***	1779
71 Net operating loss deduction	*18420	-	-	-	-	*2560	*1059	*12411	*587	***	-	***	-
72 Dividends received deduction	5032	-	-	-	-	-	-	-	*5	***	2235	***	1779
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	783918	-	-	-	-	*1011	*24983	*50006	*43947	***	54469	***	492697
75 Income tax before credits, total	273953	-	-	-	-	*152	*7901	*18171	*15137	***	18862	***	172965
76 Regular tax	271569	-	-	-	-	*152	*7901	*16957	*15033	***	18736	***	172329
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	*1475	-	-	-	-	-	-	*1209	*84	***	-	***	-
80 Environmental tax	840	-	-	-	-	-	-	*5	*20	***	61	***	631
81 Foreign tax credit	7827	-	-	-	-	-	-	-	-	***	2792	***	2570
82 U.S. Possessions tax credit	25	-	-	-	-	-	25	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	4886	-	-	-	-	-	*6	*398	*857	***	102	***	3112
86 Prior year minimum tax credit	-0	-	-	-	-	-	-	-	-	***	-0	***	-
87 Income tax after credits, total	261215	-	-	-	-	*152	*7869	*17773	*14280	***	15967	***	167283

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2898
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	1644	***	*657	-	*211	*245	311	*68	64	***	15	6	21
2	Total assets	34188143	***	*11101	-	*66435	*200322	621912	*522054	990305	***	1080576	992420	28742147
3	Cash	927465	***	*2632	-	*21413	*53856	74882	*48551	83508	***	76302	30902	490414
4	Notes and accounts receivable	6563062	***	*8469	-	*25738	*27701	178483	*136489	273137	***	226676	229010	5220033
5	Less: Allowance for bad debts	136007	***	-	-	-	-	*2184	*3531	3709	***	9785	6857	106435
6	Inventories	3881241	***	-	-	*1990	*37697	154777	*88416	220542	***	256682	161175	2755231
7	Investments in govt. obligations, Total	*2769	***	-	-	-	-	-	-	*1088	***	-	-	1681
8	Tax-exempt securities	*14835	***	-	-	-	-	-	-	*9059	***	5777	-	-
9	Other current assets	801852	***	-	-	*224	*2623	11307	*74272	28361	***	25826	38178	583985
10	Loans to stockholders	117664	***	-	-	*1196	-	*11755	*670	*2128	***	43204	-	58137
11	Mortgage and real estate loans	*388065	***	-	-	-	*7580	*11402	-	*1006	***	-	415	367662
12	Other investments	10154272	***	-	-	*7008	*49108	*22357	*35340	34004	***	96650	142829	9657392
13	Depreciable assets	14211282	***	-	-	*17591	*95207	357681	*307055	462436	***	537803	433418	11607556
14	Less: Accumulated depreciation	5955763	***	-	-	*13102	*74100	228578	*173445	232305	***	270552	175172	4591282
15	Depletable assets	29800	***	-	-	-	-	-	-	-	***	-	-	29800
16	Less: Accumulated depletion	3961	***	-	-	-	-	-	-	-	***	-	-	3961
17	Land	404981	***	-	-	*1566	*420	17349	*4769	19573	***	23835	16095	305330
18	Intangible assets (Amortizable)	1710630	***	-	-	-	*6408	*8103	*1886	100028	***	8669	106964	1418663
19	Less: Accumulated amortization	238463	***	-	-	-	*6408	*2264	*535	*23895	***	1438	19999	170746
20	Other assets	1314419	***	-	-	*2812	*231	6842	*2117	15344	***	60928	35462	1118686
21	Total liabilities	34188143	***	*11101	-	*66435	*200322	621912	*522054	990305	***	1080576	992420	28742147
22	Accounts payable	4502106	***	*301	-	*5864	*12218	110240	*60421	147982	***	94097	104833	3842902
23	Mort, notes, and bonds under 1 yr	1557756	***	-	-	-	*3696	54820	*58898	81741	***	118644	134579	1027951
24	Other current liabilities	2747359	***	-	-	*2468	*11786	46267	*58451	67738	***	62972	47932	2350978
25	Loans from stockholders	420997	***	-	-	*3166	*218	*29212	*11108	*14976	***	-	6210	307202
26	Mort, notes, bonds, 1 yr or more	4630168	***	-	-	-	*55908	141672	*31616	217196	***	243207	192339	3667996
27	Other liabilities	9457414	***	-	-	-	*443	*7665	*376	32159	***	35377	52446	9255624
28	Net worth	10872343	***	*10800	-	*54938	*116053	232035	*301184	428514	***	526279	454080	8289494
29	Capital stock	1518792	***	*1654	-	*13019	*14924	13490	*18994	50115	***	84768	78671	1058198
30	Paid-in or capital surplus	5598344	***	*-41	-	*59698	*13769	*66240	*164737	61906	***	106778	232082	4710954
31	Retained earnings, appropriated	243293	***	-	-	-	-	-	-	-	***	-	-	243293
32	Retained earnings, unappropriate	3920547	***	-	-	*-27709	*81822	63961	*52076	190230	***	220711	149284	3088754
33	Retained earnings (S CORP)	679752	***	*9618	-	*10661	*61446	*113325	*78052	*155279	***	182535	-	-
34	Less: Cost of treasury stock	1088384	***	*431	-	*732	*55908	*24981	*12675	*29017	***	68512	5957	811704
35	Total receipts	31061934	***	*94957	-	*113846	*317072	1553105	*800641	1882432	***	1818180	1209219	21642930
36	Business receipts	29226407	***	*94957	-	*110172	*313346	1538109	*791845	1872905	***	1791303	1153202	20038727
37	Interest	571758	***	-	-	*1548	*1805	*3427	*1410	3242	***	6284	8162	533011
38	Interest on govt. obligations, State and local	5928	***	-	-	-	-	-	*1521	*226	***	286	38	3716
39	Rents	19061	***	-	-	*16	-	*891	*86	*199	***	336	366	16880
40	Royalties	116329	***	-	-	-	-	-	*212	*160	***	2193	8724	103647
41	Net S-T cap gain less net LT loss	*17688	***	-	-	-	-	*4	-	*-0	***	-	92	17593
42	Net L-T cap gain less net ST loss	209865	***	-	-	*1788	*45	*1031	*44	*10	***	4240	4642	191414
43	Net gain, noncapital assets	38928	***	-	-	-	-	*96	*344	*155	***	419	14	14797
44	Dividends, domestic corporations	33812	***	-	-	-	*942	-	*51	*4	***	8	296	32511
45	Dividends, foreign corporations	167878	***	-	-	-	-	-	-	*1102	***	5467	11790	147840
46	Other receipts	654281	***	-	-	*322	*934	9548	*5128	4428	***	7643	21893	542796
47	Total deductions	28916322	***	*93916	-	*96074	*294656	1451091	*734738	1744368	***	1702619	1169400	20191713
48	Cost of sales and operations	17095136	***	*19644	-	*61190	*185460	981253	*516458	1158089	***	1311917	783538	11045979
49	Compensation of officers	362203	***	*12363	-	*6007	*18531	91808	*25938	34606	***	21561	11092	98529
50	Repairs	274058	***	*4276	-	*51	*3850	9101	*3823	9675	***	3615	10353	218122
51	Bad debts	47064	***	-	-	*783	*1034	3808	*1602	2523	***	5210	3694	27353
52	Rent paid on business property	282536	***	*797	-	*288	*3876	11188	*6714	12441	***	5963	10930	223720
53	Taxes paid	491766	***	*744	-	*2875	*6489	30010	*18805	34186	***	22281	20227	329683
54	Interest paid	609665	***	-	-	*101	*3985	15475	*7482	26514	***	30924	22772	483110
55	Contributions or gifts	26539	***	-	-	-	*20	435	*466	310	***	1017	1608	22330
56	Amortization	90048	***	-	-	*10	-	*761	*520	6251	***	5698	2181	72455
57	Depreciation	1068241	***	-	-	*907	*3132	26889	*17676	33553	***	35379	51108	872005
58	Depletion	28100	***	-	-	-	-	-	-	-	***	-	1228	26872
59	Advertising	729309	***	*414	-	*166	*1012	10218	*15217	32398	***	17631	11475	623852
60	Pension, prof sh, stock, annuity	215816	***	-	-	*1819	*6785	14304	*5277	16934	***	5586	4155	154071
61	Employee benefit programs	591095	***	-	-	-	*1912	10434	*4045	12837	***	29479	13344	504634
62	Net loss, noncapital assets	23550	***	-	-	-	-	*65	*87	*104	***	79	1967	20171
63	Other deductions	6981196	***	*55678	-	*21877	*58570	245342	*110628	363945	***	206279	219728	5468825
64	Total receipts less total deducts	2145612	***	*1041	-	*17771	*22416	102014	*65903	138064	***	115561	39819	1451217
65	Const taxable inc frm rel frn corps	180153	***	-	-	-	-	*6734	-	-	***	990	8846	162868
66	Net income, total	2319837	***	*1041	-	*17771	*22416	108748	*64382	137838	***	116265	48628	1610369
67	Net income, Form 1120-A	*946	***	*946	-	-	-	-	-	-	***	-	-	-
68	Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	-	-
69	Net income, Form 1120S	255299	***	*95	-	*5601	*17034	*72858	*25741	*69281	***	41253	-	-
70	Statutory special deductions, total	195960	***	*946	-	*12170	*552	*3408	*5114	*8601	***	11410	1841	88905
71	Net operating loss deduction	169840	***	*946	-	*12170	-	*3408	*5078	*7496	***	7786	1633	69004
72	Dividends received deduction	26120	***	-	-	-	*552	-	*36	*1105	***	3623	207	19900
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
74	Income subject to tax	1868682	***	-	-	-	*4830	32482	*33527	59959	***	63602	46787	1521563
75	Income tax before credits, total	657408	***	-	-	-	*971	10032	*11409	20794	***	23376	17175	534836
76	Regular tax	646080	***	-	-	-	*971	10032	*11399	20343	***	21877	16028	529049
77	Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	-	-
78	Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	-	-	-
79	Alternative minimum tax	8992	***	-	-	-	-	-	-	*427	***	1444	1087	3732
80	Environmental tax	2336	***	-	-	-	-	-	*10	*24	***	55	60	2055
81	Foreign tax credit	145317	***	-	-	-	-	-	-	*79	***	1132	8057	135242
82	U.S. Possessions tax credit	57733	***	-	-	-	-	70	-	-	***	7923	-	42740
83	Orphan drug credit	6	***	-	-	-	-	-	-	-	***	-	-	6
84	Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	-	-
85	General business credit	15910	***	-	-	-	-	*97	*188	*999	***	494	-	13633
86	Prior year minimum tax credit	4026	***	-	-	-	-	*20	*430	*141	***	438	-	2997
87	Income tax after credits, total	434416	***	-	-	-	*971	9844	*10791	19574	***	13389	9117	340219

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 18
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	869	-	*221	-	*208	*181	*141	*23	33	*11	9	7	35
2 Total assets	513513794	-	*496	-	*67585	*127298	*427653	*197867	422148	*395306	660796	1093276	510121368
3 Cash	2402106	-	*496	-	*882	*42680	*29230	*5363	*43578	*20225	87713	81120	2090819
4 Notes and accounts receivable	66019858	-	-	-	*16369	*28853	*120907	*23287	84366	*89574	121669	257743	65277090
5 Less: Allowance for bad debts	527834	-	-	-	-	-	*1111	*891	*1612	*365	9269	661	513925
6 Inventories	16026371	-	-	-	*2602	*15172	*54980	*10646	58106	*46000	67414	177334	15594117
7 Investments in govt. obligations, Total	*156237	-	-	-	-	-	-	-	-	*18322	30229	-	107686
8 Tax-exempt securities	*387330	-	-	-	-	-	-	-	-	*5069	-	-	382261
9 Other current assets	24326819	-	-	-	*5162	*1270	*9852	*2858	14995	*11130	68448	42850	24170255
10 Loans to stockholders	4026462	-	-	-	*4761	*2877	*319	*708	*8	*755	199	14152	4002683
11 Mortgage and real estate loans	*50604	-	-	-	-	-	*725	-	-	-	-	-	49879
12 Other investments	181330034	-	-	-	*7437	*4128	*18567	*55347	*19011	*27348	72038	93976	181032181
13 Depreciable assets	283010812	-	*375	-	*5079	*126007	*416089	*120039	414776	*213340	389950	887340	280437817
14 Less: Accumulated depreciation	146817723	-	*375	-	*3894	*93250	*233410	*69165	250658	*73630	181579	518595	145393167
15 Depletable assets	38657857	-	-	-	-	*24636	-	-	-	*798	1668	4055	38626700
16 Less: Accumulated depletion	23107240	-	-	-	-	*17743	-	-	-	*614	1150	381	23087352
17 Land	6664386	-	-	-	*3036	*6636	*6534	*15113	*25185	*18592	13887	18384	6557020
18 Intangible assets (Amortizable)	38317272	-	-	-	*6233	*2239	*2734	*36999	*26543	*12960	17666	31857	38180041
19 Less: Accumulated amortization	22710755	-	-	-	*4155	*554	*1849	*15444	*21730	*7949	7034	10320	22641720
20 Other assets	45301198	-	-	-	*24071	*-15650	*4085	*13007	*9581	*13753	-11054	14421	45248983
21 Total liabilities	513513794	-	*496	-	*67585	*127298	*427653	*197867	422148	*395306	660796	1093276	510121368
22 Accounts payable	42254058	-	-	-	*10678	*13762	*85675	*17083	48037	*161016	80698	154816	41682293
23 Mort, notes, and bonds under 1 yr	27345234	-	-	-	*83058	*571	*46681	*18792	*29664	*16056	42938	43481	27063993
24 Other current liabilities	26055810	-	-	-	*66976	*3347	*24752	*33043	34536	*69266	88099	77563	25658229
25 Loans from stockholders	5677512	-	-	-	-	*259	*22086	-	*4708	16774	10728	3014	5619942
26 Mort, notes, bonds, 1 yr or more	96328942	-	-	-	*10089	*1675	*72317	*79705	*83421	*91328	115326	162033	95713048
27 Other liabilities	75606688	-	-	-	*-0	-	*2686	*796	*11674	*73865	-16035	53039	75480662
28 Net worth	240245550	-	*496	-	*-103216	*107685	*173456	*48447	210107	*-33001	339044	599331	238903201
29 Capital stock	16262445	-	*110	-	*19003	*639	*8063	*4951	29891	*17191	2867	40637	16139092
30 Paid-in or capital surplus	111917358	-	-	-	*15845	*25042	*20037	*894	*9792	*14937	399355	90172	111341284
31 Retained earnings, appropriated	450826	-	-	-	-	-	-	-	-	-	-	-	450826
32 Retained earnings, unappropriate	137230176	-	*386	-	*-138065	*64299	*119637	*99492	*70247	*-91079	-59650	295670	136869239
33 Retained earnings (S CORP)	355797	-	-	-	-	*18085	*27196	-	*101591	*30140	5362	173422	-
34 Less: Cost of treasury stock	25971052	-	-	-	-	*380	*1476	*56891	*1414	*4191	8890	571	25897240
35 Total receipts	427508715	-	*2376	-	*98870	*373229	*1134697	*294567	1236191	*1173585	1298685	2494090	419402424
36 Business receipts	401977482	-	*2376	-	*91715	*368912	*1110603	*292199	1218945	*1040615	1263852	2463466	394124800
37 Interest	7556764	-	-	-	*795	*1851	*775	*325	*2156	*2282	7700	1923	7538957
38 Interest on govt. obligations, State and local	29913	-	-	-	-	-	-	-	*102	*430	253	506	28622
39 Rents	2157803	-	-	-	-	-	*955	*1480	*1310	*566	5581	129	2147782
40 Royalties	1036098	-	-	-	-	-	-	*317	*67	*10	14	55	1035635
41 Net S-T cap gain less net LT loss	15588	-	-	-	-	-	-	-	*71	*19	210	-	15288
42 Net L-T cap gain less net ST loss	1053685	-	-	-	-	-	*651	-	*3	*98220	268	-	954544
43 Net gain, noncapital assets	1263772	-	-	-	-	-	*49	-	*526	*27921	1158	220	1233898
44 Dividends, domestic corporations	782603	-	-	-	-	*99	-	*93	-	*957	1990	54	779409
45 Dividends, foreign corporations	3877120	-	-	-	-	-	-	96	-	*9	-	-	3877016
46 Other receipts	7757887	-	-	-	*6361	*2367	*21665	*57	*13011	*2555	17660	27737	7666473
47 Total deductions	408859222	-	*2154	-	*83884	*366380	*1090845	*285235	1197852	*1032927	1240295	2379500	401180151
48 Cost of sales and operations	313633815	-	*1250	-	*59702	*252996	*842993	*192285	950753	*858571	1039640	2163229	307272395
49 Compensation of officers	463892	-	*772	-	*4571	*42515	*24938	*9176	*18294	*8637	8946	7293	338751
50 Repairs	4086727	-	-	-	-	*2835	*3834	*875	9103	*9143	3763	677	4056498
51 Bad debts	413970	-	-	-	-	*85	*2416	*722	*3105	*912	505	1027	405197
52 Rent paid on business property	3559080	-	-	-	-	*7722	*1421	*2600	*7916	*3930	4812	3768	3526911
53 Taxes paid	17102763	-	*20	-	*2896	*6084	*39715	*9361	19504	*7559	12445	28112	16977067
54 Interest paid	13178216	-	-	-	*1686	*280	*7488	*9709	*9629	*9916	10418	21779	13107312
55 Contributions or gifts	318711	-	-	-	*12	*58	*180	*21	*721	*148	205	259	317106
56 Amortization	1046821	-	-	-	-	*99	*352	*3980	*1271	*853	1203	60	1039002
57 Depreciation	10785650	-	-	-	*447	*6673	*32993	*5970	20831	*12027	29495	52065	10625149
58 Depletion	1778504	-	-	-	-	-	-	-	*151	*132	102	434	1777685
59 Advertising	955510	-	-	-	*40	*71	*2278	*1319	*4777	*540	4786	5405	936293
60 Pension, prof sh, stock, annuity	1384247	-	-	-	-	*1636	*5412	*1567	*7365	*1578	1904	3573	1361213
61 Employee benefit programs	2433080	-	-	-	*2149	*6040	*5862	*4421	*7629	*2518	6052	4136	2394273
62 Net loss, noncapital assets	61163	-	-	-	-	*596	*541	*512	*393	*110	244	1078	57689
63 Other deductions	37657074	-	*112	-	*12381	*38688	*120422	*42717	136411	*116352	115775	86606	36987610
64 Total receipts less total deducts	18649493	-	*222	-	*14987	*6849	*43853	*9333	38338	*140659	58390	114590	18222273
65 Const taxable inc frm rel frn corps	3584692	-	-	-	-	-	-	47	-	*8	-	-	3584637
66 Net income, total	22204272	-	*222	-	*14987	*6849	*43853	*9379	38236	*140236	58137	114084	21778288
67 Net income, Form 1120-A	*4022	-	-	-	*4022	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	101609	-	-	-	-	*2974	*21862	-	*24199	*12017	438	40120	-
70 Statutory special deductions, total	1062477	-	*222	-	*10964	*69	-	-	*575	*109898	8615	567	931566
71 Net operating loss deduction	393155	-	*222	-	*10964	-	-	-	*575	109100	7128	529	264636
72 Dividends received deduction	669322	-	-	-	-	*69	-	-	-	*798	1487	38	666930
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	21058051	-	-	-	*4022	*3806	*21991	*9379	*13462	*18321	49085	73398	20864587
75 Income tax before credits, total	7458860	-	-	-	*659	*661	*7095	*3180	*4673	*8513	17505	26425	7390150
76 Regular tax	7366467	-	-	-	*659	*661	*7095	*3177	*4525	*6241	16748	25469	7301892
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	352	-	-	-	-	-	-	-	-	-	-	-	352
79 Alternative minimum tax	62384	-	-	-	-	-	-	3	*145	2137	694	874	58531
80 Environmental tax	27990	-	-	-	-	-	-	-	*3	*135	64	81	27708
81 Foreign tax credit	4240262	-	-	-	-	-	-	12	-	*21	4	-0	4240225
82 U.S. Possessions tax credit	11821	-	-	-	-	-	-	-	-	-	-	4258	7563
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	283004	-	-	-	-	-	-	-	-	*2	-	-	283001
85 General business credit	137896	-	-	-	-	-	*190	-	*198	-	200	1339	135969
86 Prior year minimum tax credit	114170	-	-	-	-	-	*25	-	*231	*123	905	534	112352
87 Income tax after credits, total	2671707	-	-	-	*659	*661	*6881	*3167	*4243	*8367	16397	20293	2611039

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum refining (including integrated)

MINOR INDUSTRY 2910
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	331	-	-	-	*139	*102	*35	-	*5	***	***	***	35
2	Total assets	511708124	-	-	-	*49911	*70664	*69644	-	*59261	***	***	***	510121368
3	Cash	2254938	-	-	-	*638	*26283	*10146	-	*4003	***	***	***	2090819
4	Notes and accounts receivable	65604319	-	-	-	*16023	*28312	*18462	-	*23648	***	***	***	65277090
5	Less: Allowance for bad debts	515792	-	-	-	-	-	*606	-	50	***	***	***	513925
6	Inventories	15795150	-	-	-	*2602	*9728	*4282	-	*7310	***	***	***	15594117
7	Investments in govt. obligations, Total	137915	-	-	-	-	-	-	-	-	***	***	***	107686
8	Tax-exempt securities	382261	-	-	-	-	-	-	-	-	***	***	***	382261
9	Other current assets	24261970	-	-	-	*277	*1056	*1417	-	*1098	***	***	***	24170255
10	Loans to stockholders	*4020665	-	-	-	-	*2877	-	-	-	***	***	***	4002683
11	Mortgage and real estate loans	49879	-	-	-	-	-	-	-	-	***	***	***	49879
12	Other investments	181119832	-	-	-	-	-	*2129	-	*921	***	***	***	181032181
13	Depreciable assets	281614413	-	-	-	*4973	*58582	*58720	-	*36137	***	***	***	280437817
14	Less: Accumulated depreciation	146000154	-	-	-	*3788	*49101	*27721	-	*14712	***	***	***	145393167
15	Depletable assets	38657754	-	-	-	-	*24636	-	-	-	***	***	***	38626700
16	Less: Accumulated depletion	23107137	-	-	-	-	*17743	-	-	-	***	***	***	23087352
17	Land	6593358	-	-	-	*3036	-	*2440	-	386	***	***	***	6557020
18	Intangible assets (Amortizable)	38235536	-	-	-	*6233	*2239	*499	-	-	***	***	***	38180041
19	Less: Accumulated amortization	22665745	-	-	-	*4155	*554	*123	-	-	***	***	***	22641720
20	Other assets	45268962	-	-	-	*24071	*-15650	-	-	*522	***	***	***	45248983
21	Total liabilities	511708124	-	-	-	*49911	*70664	*69644	-	*59261	***	***	***	510121368
22	Accounts payable	42044975	-	-	-	*10678	*13177	*9552	-	*16579	***	***	***	41682293
23	Mort, notes, and bonds under 1 yr	27190631	-	-	-	*64360	-	*6009	-	*2306	***	***	***	27063993
24	Other current liabilities	25911212	-	-	-	*66731	*1741	*7164	-	*6554	***	***	***	25658229
25	Loans from stockholders	5651185	-	-	-	-	*259	*292	-	3690	***	***	***	5619942
26	Mort, notes, bonds, 1 yr or more	96012329	-	-	-	*10089	*332	*11668	-	*9798	***	***	***	95713048
27	Other liabilities	75566886	-	-	-	*-0	-	*217	-	*4199	***	***	***	75480662
28	Net worth	239330906	-	-	-	*-101948	*55155	*34742	-	*16136	***	***	***	238903201
29	Capital stock	16208962	-	-	-	*13601	*470	*3	-	*7344	***	***	***	16139092
30	Paid-in or capital surplus	111783154	-	-	-	*15845	*24330	*791	-	-	***	***	***	111341284
31	Retained earnings, appropriated	450826	-	-	-	-	-	-	-	-	***	***	***	450826
32	Retained earnings, unappropriate	136767084	-	-	-	*-131395	*12269	*33948	-	*4183	***	***	***	136869239
33	Retained earnings (S CORP)	*26836	-	-	-	-	*18085	-	-	4610	***	***	***	-
34	Less: Cost of treasury stock	25905956	-	-	-	-	-	-	-	-	***	***	***	25897240
35	Total receipts	423758461	-	-	-	*96852	*280131	*223753	-	*300146	***	***	***	419402424
36	Business receipts	398298082	-	-	-	*91122	*277926	*220872	-	*292885	***	***	***	394124800
37	Interest	7548630	-	-	-	*17	*113	*388	-	*257	***	***	***	7538957
38	Interest on govt. obligations, State and local	28875	-	-	-	-	-	-	-	-	***	***	***	28622
39	Rents	2152447	-	-	-	-	-	-	-	*1	***	***	***	2147782
40	Royalties	1035694	-	-	-	-	-	-	-	-	***	***	***	1035635
41	Net S-T cap gain less net LT loss	15569	-	-	-	-	-	-	-	*71	***	***	***	15288
42	Net L-T cap gain less net ST loss	1053009	-	-	-	-	-	*166	-	*3	***	***	***	954544
43	Net gain, noncapital assets	1263020	-	-	-	-	-	*49	-	*1	***	***	***	1233898
44	Dividends, domestic corporations	781787	-	-	-	-	-	-	-	-	***	***	***	779409
45	Dividends, foreign corporations	3877016	-	-	-	-	-	-	-	-	***	***	***	3877016
46	Other receipts	7704332	-	-	-	*5713	*2093	*2277	-	*6928	***	***	***	7666473
47	Total deductions	405287736	-	-	-	*83094	*276904	*217902	-	*288964	***	***	***	401180151
48	Cost of sales and operations	310879817	-	-	-	*59671	*192867	*166461	-	*264723	***	***	***	307272395
49	Compensation of officers	399122	-	-	-	*4571	*36114	*4314	-	487	***	***	***	338751
50	Repairs	4071244	-	-	-	-	*2805	*666	-	*862	***	***	***	4056498
51	Bad debts	406562	-	-	-	-	-	*35	-	*1201	***	***	***	405197
52	Rent paid on business property	3540144	-	-	-	-	*5868	*444	-	*653	***	***	***	3526911
53	Taxes paid	17033900	-	-	-	*2841	*3846	*20773	-	*827	***	***	***	16977067
54	Interest paid	13137880	-	-	-	*1125	*127	*1507	-	*1636	***	***	***	13107312
55	Contributions or gifts	317610	-	-	-	*12	*28	*14	-	-	***	***	***	317106
56	Amortization	1040151	-	-	-	-	*99	*26	-	*18	***	***	***	1039002
57	Depreciation	10701359	-	-	-	*447	*1960	*7944	-	*1791	***	***	***	10625149
58	Depletion	1778170	-	-	-	-	-	-	-	-	***	***	***	1777685
59	Advertising	938087	-	-	-	*40	*48	*906	-	115	***	***	***	936293
60	Pension, prof sh, stock, annuity	1363852	-	-	-	-	-	*249	-	64	***	***	***	1361213
61	Employee benefit programs	2408359	-	-	-	*2149	*4211	*590	-	*732	***	***	***	2394273
62	Net loss, noncapital assets	59486	-	-	-	-	*596	-	-	-	***	***	***	57689
63	Other deductions	37211994	-	-	-	*12239	*28334	*13975	-	*15855	***	***	***	36987610
64	Total receipts less total deducts	18470725	-	-	-	*13758	*3227	*5850	-	*11182	***	***	***	18222273
65	Const taxable inc frm rel frn corps	3584637	-	-	-	-	-	-	-	-	***	***	***	3584637
66	Net income, total	22026487	-	-	-	*13758	*3227	*5850	-	*11182	***	***	***	21778288
67	Net income, Form 1120-A	*4022	-	-	-	*4022	-	-	-	-	***	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	-
69	Net income, Form 1120S	*15774	-	-	-	-	*2974	-	-	10234	***	***	***	-
70	Statutory special deductions, total	1059821	-	-	-	*9736	-	-	-	*268	***	***	***	931566
71	Net operating loss deduction	391133	-	-	-	*9736	-	-	-	*268	***	***	***	264636
72	Dividends received deduction	668688	-	-	-	-	-	-	-	-	***	***	***	666930
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74	Income subject to tax	20968757	-	-	-	*4022	*253	*5850	-	*680	***	***	***	20864587
75	Income tax before credits, total	7428828	-	-	-	*659	*38	*1702	-	*214	***	***	***	7390150
76	Regular tax	7336622	-	-	-	*659	*38	*1702	-	*205	***	***	***	7301892
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78	Recapture of investment credit	352	-	-	-	-	-	-	-	-	***	***	***	352
79	Alternative minimum tax	62245	-	-	-	-	-	-	-	*9	***	***	***	58531
80	Environmental tax	27942	-	-	-	-	-	-	-	-	***	***	***	27708
81	Foreign tax credit	4240229	-	-	-	-	-	-	-	-	***	***	***	4240225
82	U.S. Possessions tax credit	11821	-	-	-	-	-	-	-	-	***	***	***	7563
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84	Nonconventional source fuel credit	283004	-	-	-	-	-	-	-	-	***	***	***	283001
85	General business credit	137308	-	-	-	-	-	-	-	-	***	***	***	135969
86	Prior year minimum tax credit	*113174	-	-	-	-	-	*25	-	-	***	***	***	112352
87	Income tax after credits, total	2643293	-	-	-	*659	*38	*1677	-	*214	***	***	***	2611039

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	537	-	*221	-	*69	*78	*106	*23	*28	***	***	***	-
2 Total assets	1805670	-	*496	-	*17674	*56635	*358009	*197867	*362887	***	***	***	-
3 Cash	147168	-	*496	-	*245	*16397	*19085	*5363	*39575	***	***	***	-
4 Notes and accounts receivable	415540	-	-	-	*346	*541	*102445	*23287	*60718	***	***	***	-
5 Less: Allowance for bad debts	12042	-	-	-	-	-	*505	*891	*1562	***	***	***	-
6 Inventories	231220	-	-	-	-	*5443	*50699	*10646	*50796	***	***	***	-
7 Investments in govt. obligations, Total	*18322	-	-	-	-	-	-	-	-	***	***	***	-
8 Tax-exempt securities	*5069	-	-	-	-	-	-	-	-	***	***	***	-
9 Other current assets	64848	-	-	-	*4885	*214	*8435	*2858	*13897	***	***	***	-
10 Loans to stockholders	*5796	-	-	-	*4761	-	*319	*708	*8	***	***	***	-
11 Mortgage and real estate loans	*725	-	-	-	-	-	*725	-	-	***	***	***	-
12 Other investments	210202	-	-	-	*7437	*4128	*16438	*55347	*18090	***	***	***	-
13 Depreciable assets	1396399	-	*375	-	*106	*67425	*357369	*120039	*378639	***	***	***	-
14 Less: Accumulated depreciation	817569	-	*375	-	*106	*44149	*205689	*69165	*235946	***	***	***	-
15 Depletable assets	*103	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion	*103	-	-	-	-	-	-	-	-	***	***	***	-
17 Land	71028	-	-	-	-	*6636	*4093	*15113	*24799	***	***	***	-
18 Intangible assets (Amortizable)	81737	-	-	-	-	-	*2235	*36999	*26543	***	***	***	-
19 Less: Accumulated amortization	45010	-	-	-	-	-	*1726	*15444	*21730	***	***	***	-
20 Other assets	32236	-	-	-	-	-	*4085	*13007	*9059	***	***	***	-
21 Total liabilities	1805670	-	*496	-	*17674	*56635	*358009	*197867	*362887	***	***	***	-
22 Accounts payable	209083	-	-	-	-	*585	*76122	*17083	*31459	***	***	***	-
23 Mort, notes, and bonds under 1 yr	154603	-	-	-	*18698	*571	*40672	*18792	*27358	***	***	***	-
24 Other current liabilities	144598	-	-	-	*244	*1606	*17588	*33043	*27982	***	***	***	-
25 Loans from stockholders	*26327	-	-	-	-	-	*21795	-	*1018	***	***	***	-
26 Mort, notes, bonds, 1 yr or more	316613	-	-	-	-	*1342	*60648	*79705	*73623	***	***	***	-
27 Other liabilities	39802	-	-	-	-	-	*2469	*796	*7475	***	***	***	-
28 Net worth	914644	-	*496	-	*-1268	*52530	*138714	*48447	*193971	***	***	***	-
29 Capital stock	53483	-	*110	-	*5402	*168	*8059	*4951	*22547	***	***	***	-
30 Paid-in or capital surplus	134204	-	-	-	-	*711	*19246	*894	*9792	***	***	***	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	***	-
32 Retained earnings, unappropriate	463092	-	*386	-	*-6670	*52030	*85689	*99492	*66064	***	***	***	-
33 Retained earnings (S CORP)	*328961	-	-	-	-	-	*27196	-	*96981	***	***	***	-
34 Less: Cost of treasury stock	*65096	-	-	-	-	*380	*1476	*56891	*1414	***	***	***	-
35 Total receipts	3750254	-	*2376	-	*2019	*93098	*910944	*294567	*936044	***	***	***	-
36 Business receipts	3679400	-	*2376	-	*592	*90986	*889731	*292199	*926059	***	***	***	-
37 Interest	8134	-	-	-	*778	*1738	*386	*325	*1900	***	***	***	-
38 Interest on govt. obligations, State and local	*1038	-	-	-	-	-	-	-	*102	***	***	***	-
39 Rents	5356	-	-	-	-	-	*955	*1480	*1309	***	***	***	-
40 Royalties	*404	-	-	-	-	-	-	*317	*67	***	***	***	-
41 Net S-T cap gain less net LT loss	*19	-	-	-	-	-	-	-	-	***	***	***	-
42 Net L-T cap gain less net ST loss	*677	-	-	-	-	-	*484	-	-	***	***	***	-
43 Net gain, noncapital assets	752	-	-	-	-	-	-	-	*525	***	***	***	-
44 Dividends, domestic corporations	*816	-	-	-	-	*99	-	*93	-	***	***	***	-
45 Dividends, foreign corporations	*104	-	-	-	-	-	-	96	-	***	***	***	-
46 Other receipts	53555	-	-	-	*648	*274	*19388	*57	*6083	***	***	***	-
47 Total deductions	3571486	-	*2154	-	*790	*89476	*872942	*285235	*908888	***	***	***	-
48 Cost of sales and operations	2753998	-	*1250	-	*31	*60129	*676532	*192285	*686030	***	***	***	-
49 Compensation of officers	64770	-	*772	-	-	*6401	*20624	*9176	*17807	***	***	***	-
50 Repairs	15483	-	-	-	-	*29	*3169	*875	*8241	***	***	***	-
51 Bad debts	7408	-	-	-	-	*85	*2381	*722	*1905	***	***	***	-
52 Rent paid on business property	18935	-	-	-	-	*1854	*977	*2600	*7263	***	***	***	-
53 Taxes paid	68863	-	*20	-	*55	*2237	*18942	*9361	*18677	***	***	***	-
54 Interest paid	40336	-	-	-	*561	*153	*5981	*9709	*7993	***	***	***	-
55 Contributions or gifts	1100	-	-	-	-	*30	*166	*21	*721	***	***	***	-
56 Amortization	6670	-	-	-	-	-	*327	*3980	*1253	***	***	***	-
57 Depreciation	84291	-	-	-	-	*4713	*25049	*5970	*19040	***	***	***	-
58 Depletion	*335	-	-	-	-	-	-	-	*151	***	***	***	-
59 Advertising	17422	-	-	-	-	*23	*1373	*1319	*4662	***	***	***	-
60 Pension, prof sh, stock, annuity	20396	-	-	-	-	*1636	*5163	*1567	*7301	***	***	***	-
61 Employee benefit programs	24722	-	-	-	-	*1830	*5272	*4421	*6897	***	***	***	-
62 Net loss, noncapital assets	*1677	-	-	-	-	-	*541	*512	*393	***	***	***	-
63 Other deductions	445080	-	*112	-	*142	*10354	*106447	*42717	*120556	***	***	***	-
64 Total receipts less total deducts	178768	-	*222	-	*1228	*3622	*38002	*9333	*27156	***	***	***	-
65 Const taxable inc frm rel frn corps	*55	-	-	-	-	-	-	47	-	***	***	***	-
66 Net income, total	177785	-	*222	-	*1228	*3622	*38002	*9379	*27054	***	***	***	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120S	*85835	-	-	-	-	-	*21862	-	*13965	***	***	***	-
70 Statutory special deductions, total	*2655	-	*222	-	*1228	*69	-	-	*307	***	***	***	-
71 Net operating loss deduction	*2021	-	*222	-	*1228	-	-	-	*307	***	***	***	-
72 Dividends received deduction	*634	-	-	-	-	*69	-	-	-	***	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74 Income subject to tax	89295	-	-	-	-	*3553	*16140	*9379	*12783	***	***	***	-
75 Income tax before credits, total	30032	-	-	-	-	*623	*5394	*3180	*4458	***	***	***	-
76 Regular tax	29845	-	-	-	-	*623	*5394	*3177	*4320	***	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Alternative minimum tax	*139	-	-	-	-	-	-	3	*136	***	***	***	-
80 Environmental tax	*48	-	-	-	-	-	-	-	*3	***	***	***	-
81 Foreign tax credit	*33	-	-	-	-	-	-	12	-	***	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
85 General business credit	*588	-	-	-	-	-	*190	-	*198	***	***	***	-
86 Prior year minimum tax credit	*996	-	-	-	-	-	-	-	*231	***	***	***	-
87 Income tax after credits, total	28415	-	-	-	-	*623	*5204	*3167	*4029	***	***	***	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 19
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	8050	*231	*1320	1467	1166	1105	1851	378	311	120	53	32	17
2 Total assets	46796003	-	*47083	217585	434811	801080	4486626	2742507	4845710	4318550	3636977	4882632	20382442
3 Cash	1789802	-	*18540	29360	61332	117559	367049	150187	315010	131324	126860	178822	293759
4 Notes and accounts receivable	9875953	-	*14215	*76660	132615	247639	1336350	748312	1108458	1072742	849985	906751	3382226
5 Less: Allowance for bad debts	265921	-	-	*460	*104	*2640	12275	14219	21084	13364	19265	24763	157748
6 Inventories	7442513	-	-	*30160	74779	184148	977800	506196	973017	742194	598108	732946	2623165
7 Investments in govt. obligations, Total	92711	-	-	-	-	*1843	*10892	-	*16835	*63119	20	3	-
8 Tax-exempt securities	*43991	-	-	-	-	*4686	-	*33508	*5781	-	-	-	16
9 Other current assets	1383891	-	*433	*3269	11609	19124	143919	93743	147159	270968	135093	231755	326819
10 Loans to stockholders	231811	-	-	*109	*13126	*12151	48534	17706	30775	23257	5274	3070	77809
11 Mortgage and real estate loans	*12121	-	-	-	-	-	*4824	-	*237	-	119	6842	99
12 Other investments	6937150	-	-	*69	*29464	*7472	86212	64166	311259	222147	369131	1012470	4834759
13 Depreciable assets	32776283	-	*40692	237614	363100	551551	3478626	2173687	3612088	3188327	2692556	2265100	14172943
14 Less: Accumulated depreciation	16938346	-	*34021	164469	258265	363636	2045258	1149754	1955153	1669335	1317407	1050537	6930511
15 Depletable assets	*26690	-	-	-	-	-	-	*431	-	-	-	5010	21250
16 Less: Accumulated depletion	12704	-	-	-	-	-	-	-	-	-	-	-	12704
17 Land	504266	-	-	*2019	*440	*10851	69834	52146	61547	43957	41744	54453	167275
18 Intangible assets (Amortizable)	1900931	-	*4278	*247	*2248	*9596	84675	50473	188037	189502	95877	292202	983797
19 Less: Accumulated amortization	606927	-	*1004	*247	*2010	*6957	41303	40277	51210	68209	19505	43724	332480
20 Other assets	1601788	-	*3950	*3255	*6479	7693	-23254	56201	102954	121920	78388	312234	931968
21 Total liabilities	46796003	-	*47083	217585	434811	801080	4486626	2742507	4845710	4318550	3636977	4882632	20382442
22 Accounts payable	5232744	-	*10944	*46760	97480	162651	702518	343642	716751	778765	485144	477852	1410238
23 Mort, notes, and bonds under 1 yr	4094829	-	-	*13945	*13279	88194	470549	290272	505365	372453	280693	262836	1797243
24 Other current liabilities	4369675	-	*531	*7318	27219	58393	335923	203444	341359	315565	269721	396849	2413353
25 Loans from stockholders	663538	-	*11162	*21156	*50399	*33342	117376	66275	*15982	62111	93658	64096	127981
26 Mort, notes, bonds, 1 yr or more	8631683	-	*2102	*32950	*52515	107571	733150	606337	948954	851783	887765	1256703	3151852
27 Other liabilities	4252920	-	*-0	*-618	*1616	*15957	95595	58485	139111	151434	83185	398001	3310154
28 Net worth	19550613	-	*22344	96075	192302	334972	2031516	1174051	2178188	1786438	1536810	2026295	8171621
29 Capital stock	2236869	-	*48120	20624	14983	37935	243876	69448	302658	232321	245475	266275	755155
30 Paid-in or capital surplus	6622760	-	*473	*48354	*25548	*15006	143673	226501	714262	350193	400988	852344	3845418
31 Retained earnings, appropriated	43742	-	-	-	-	-	-	-	-	629	10194	2209	30711
32 Retained earnings, unappropriate	7158998	-	*9181	*-7252	109623	214892	946448	395024	122574	604300	706452	542682	3515075
33 Retained earnings (S CORP)	4093291	-	*-33687	*37783	*42147	*80978	816746	566461	1095286	640974	296443	411795	138366
34 Less: Cost of treasury stock	605047	-	*1742	*3434	-	*13839	119225	83383	56592	41978	122741	49009	113104
35 Total receipts	72244684	*277588	*208545	921675	1125686	2188726	9969867	5454563	8406306	7189715	5578658	5924877	24998478
36 Business receipts	70144726	*238526	*202173	920238	1111382	2179779	9883158	5415376	8318895	7092023	5477184	5722260	23583731
37 Interest	433555	*735	*891	*299	*1647	*2291	10190	6298	8270	11097	12727	39255	339856
38 Interest on govt. obligations, State and local	11425	*250	-	-	-	-	*209	*426	3482	1732	294	3964	1067
39 Rents	60474	1	*350	-	*68	*38	*1421	*2861	*3181	2546	4413	4295	41300
40 Royalties	458935	205	-	-	-	*38	*253	*945	*671	*9367	5343	14037	428076
41 Net S-T cap gain less net LT loss	3017	-	-	-	-	-	*355	*1447	*403	*575	54	184	-
42 Net L-T cap gain less net ST loss	97604	*17895	*4023	-	*1168	-	6886	*96	21016	12015	4068	4307	26131
43 Net gain, noncapital assets	131970	*12968	*1107	*479	*8299	*3246	20570	6232	12671	16541	2025	10428	37405
44 Dividends, domestic corporations	10137	-	-	-	-	-	*143	*6	1051	*166	2540	620	5610
45 Dividends, foreign corporations	401471	-	-	-	-	-	*8193	-	*1380	*1628	1999	14828	373442
46 Other receipts	491370	*7007	*-0	*659	3122	3334	38490	20876	35286	42025	68011	110699	161860
47 Total deductions	67698205	*228345	*173593	891380	1081186	2108090	9330006	5108787	7784440	6703080	5235718	5479610	23573972
48 Cost of sales and operations	47266966	*127228	*96101	554309	701188	1414735	6658102	3732884	5786393	4986003	3900489	4100596	15208939
49 Compensation of officers	1383858	*1434	*10049	77794	84916	174788	451696	161346	172014	110086	52444	42733	44559
50 Repairs	566103	*362	*4119	*15878	11790	8174	39327	19424	23872	11082	25980	13845	392249
51 Bad debts	177181	*1219	*694	*1952	*783	7867	19449	11863	17449	8251	17145	13911	76598
52 Rent paid on business property	707266	*824	*13245	*24040	29860	28994	68424	27112	48053	37612	30487	26775	371840
53 Taxes paid	1503098	*4145	*4528	39208	33106	67589	245953	130636	187560	160570	129492	87180	413132
54 Interest paid	1252525	*6283	*549	5876	10108	18994	99886	81481	98400	106082	94649	157200	573017
55 Contributions or gifts	30732	*20	*37	*78	*121	*573	3365	1346	3491	2888	2163	3638	13013
56 Amortization	114225	*1124	*361	*93	*166	*917	9555	7559	13958	17450	12359	17055	33628
57 Depreciation	2328338	*37865	*3051	16068	30868	47602	252455	159184	276309	260950	225552	184468	833967
58 Depletion	*4224	-	-	-	-	-	-	-	*13	-	2293	-	1919
59 Advertising	667093	*1825	*694	*2851	13693	12011	55672	21403	38097	43345	23745	53580	400177
60 Pension, prof sh, stock, annuity	608196	761	*214	*475	*4994	*7626	43281	19575	54834	47834	27092	13143	388367
61 Employee benefit programs	1350833	*8257	*481	*22164	10778	23376	144510	112712	125618	128875	93785	74100	606178
62 Net loss, noncapital assets	15791	*46	-	-	*38	*337	1377	*600	374	1704	5750	2587	2977
63 Other deductions	9721773	*36951	*39470	130593	148778	294506	1236954	621662	938003	780352	592293	688798	4213412
64 Total receipts less total deducts	4546479	*49243	*34952	30295	44500	80635	639861	345776	621867	486635	342940	445267	1424506
65 Const taxable inc frm rel frn corps	324357	-	-	-	-	-	-	-	*1365	194	58	8240	314500
66 Net income, total	4859411	*48993	*34952	30295	44500	80635	639652	345350	619751	485097	342705	449543	1737939
67 Net income, Form 1120-A	*935	-	*935	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1445272	10652	*24965	*14961	*26330	*44512	313166	201815	345433	174879	61269	194643	32647
70 Statutory special deductions, total	317956	*29376	*3388	*8145	*4612	*4295	67937	*13773	36413	32494	25013	21461	71048
71 Net operating loss deduction	275344	*29376	*3388	*8145	*4612	*4295	59644	*13769	35359	31163	21648	15425	48520
72 Dividends received deduction	42612	-	-	-	-	-	*8293	*4	1054	*1331	3364	6036	22528
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3096583	*8965	*6598	*7190	*13559	31828	258672	129761	237905	277726	256623	233512	1634243
75 Income tax before credits, total	1091082	*2956	*1310	*1078	*2194	6393	85248	44342	83244	95981	91702	84362	592273
76 Regular tax	1055532	*2786	*1310	*1078	*2194	6325	81979	44033	80925	94640	87898	80596	571768
77 Personal holding company tax	*8	-	-	-	-	-	-	-	*8	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	31564	*159	-	-	-	*68	3125	*285	1803	1054	3464	3444	18160
80 Environmental tax	3357	*10	-	-	-	-	*6	*7	123	243	318	304	2345
81 Foreign tax credit	316593	23	-	-	-	-	*18	-	*213	*766	371	7066	308137
82 U.S. Possessions tax credit	8581	-	-	-	-	-	945	778	2896	3962	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	24	-	-	-	-	-	-	-	-	-	-	-	24
85 General business credit	11633	*90	-	-	*237	-	1983	*1242	*814	2288	1090	1003	2887
86 Prior year minimum tax credit	16067	13	-	-	-	-	*395	*3566	*2534	*1792	3035	1440	3291
87 Income tax after credits, total	738185	*2829	*1310	*1078	*1957	6393	81908	38756	76787	87173	87206	74853	277935

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

MINOR INDUSTRY 3050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1225	***	*253	*174	*126	*75	440	*46	59	26	9	***	8
2 Total assets	20235252	-	*17282	*32366	*43058	*43174	1003415	*340320	933960	952228	581400	***	15421730
3 Cash	477323	-	*11035	*725	*5887	*9343	91981	*22100	37811	49776	8143	***	221252
4 Notes and accounts receivable	3702414	-	*5581	*11172	*18023	*13122	361115	*112468	224838	216362	158562	***	2394149
5 Less: Allowance for bad debts	121581	-	-	*460	-	-	4469	*6404	6011	3627	3233	***	92104
6 Inventories	2872879	-	-	*11072	*11462	*13106	269590	*100239	212434	204398	101301	***	1777902
7 Investments in govt. obligations, Total	*10542	-	-	-	-	-	49	-	*10473	-	20	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	***	-
9 Other current assets	407693	-	-	*1564	*1823	*1431	37096	*13676	27939	51603	39140	***	214660
10 Loans to stockholders	*31207	-	-	-	*41	*30	*2848	-	*19968	*7601	718	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	***	-
12 Other investments	4658384	-	-	*69	*63	-	12052	*1725	102849	45306	106180	***	4301320
13 Depreciable assets	14274316	-	*15079	*23050	*50474	*15462	772180	*224038	628608	586146	348033	***	11241777
14 Less: Accumulated depreciation	7181462	-	*15079	*16275	*44715	*10526	504370	*141102	368200	275340	193771	***	5478829
15 Depletable assets	*5441	-	-	-	-	-	-	*431	-	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	-
17 Land	167844	-	-	*61	-	-	25712	*2545	11269	6310	3454	***	112586
18 Intangible assets (Amortizable)	292398	-	*148	-	-	-	*1773	*2692	*18307	74927	14003	***	77133
19 Less: Accumulated amortization	73447	-	*148	-	-	-	*906	*532	*11426	31136	5061	***	9847
20 Other assets	711302	-	*665	*1389	-	*1205	-61236	*8443	25101	19901	3912	***	661731
21 Total liabilities	20235252	-	*17282	*32366	*43058	*43174	1003415	*340320	933960	952228	581400	***	15421730
22 Accounts payable	1686694	-	*2336	-	*9280	*3427	171220	*37149	170047	112286	84974	***	982270
23 Mort, notes, and bonds under 1 yr	2091131	-	-	-	*2854	*2142	102416	*59068	110010	74092	34058	***	1664697
24 Other current liabilities	2087130	-	*391	*307	*1736	*2866	76101	*19681	70455	87305	55593	***	1699943
25 Loans from stockholders	*65361	-	-	-	-	-	*33094	*16507	*2597	*8073	-	***	-
26 Mort, notes, bonds, 1 yr or more	2521964	-	-	-	*579	*17961	114919	*14280	217350	232257	142487	***	1524535
27 Other liabilities	3171493	-	-	-	-	-	*17300	*7352	31010	72511	17116	***	2857197
28 Net worth	8611480	-	*14555	*32060	*28609	*16777	488365	*186282	332492	365704	247171	***	6693088
29 Capital stock	949185	-	*2986	*4860	*1634	*151	69426	*36093	65090	132084	83319	***	500697
30 Paid-in or capital surplus	4214080	-	-	-	*12793	*1887	*41779	*170194	531095	54286	55178	***	3168154
31 Retained earnings, appropriated	30559	-	-	-	-	-	-	-	-	-	-	***	30559
32 Retained earnings, unappropriate	3186223	-	*11568	-	*14183	*14739	188217	*-44571	-322506	122340	120628	***	3106717
33 Retained earnings (S CORP)	482051	-	-	*27200	-	-	261137	*24566	*91200	*56993	20956	***	-
34 Less: Cost of treasury stock	250618	-	-	-	-	-	*72194	-	*32386	-	32910	***	113038
35 Total receipts	27406894	***	*65201	*90789	*125337	*74286	2554148	*755400	1743269	1650399	994296	***	18042970
36 Business receipts	26172233	***	*58830	*90789	*124757	*74132	2531994	*749963	1722415	1621838	969593	***	16946675
37 Interest	306225	***	*891	-	*92	*75	1087	*408	3233	4465	2110	***	284286
38 Interest on govt. obligations, State and local	2290	-	-	-	-	-	*69	-	*1110	*45	1	***	1065
39 Rents	26912	-	*350	-	-	-	*136	*455	*562	*506	122	***	24774
40 Royalties	326669	-	-	-	-	-	-	-	*39	*4495	70	***	321068
41 Net S-T cap gain less net LT loss	*757	-	-	-	-	-	-	-	*164	*559	34	***	-
42 Net L-T cap gain less net ST loss	38168	***	*4023	-	-	-	*48	-	*2505	*7985	68	***	13207
43 Net gain, noncapital assets	33255	***	*1107	-	*32	-	*1100	*2459	*3133	*460	457	***	20813
44 Dividends, domestic corporations	4994	-	-	-	-	-	*87	-	*342	*32	6	***	4143
45 Dividends, foreign corporations	355437	-	-	-	-	-	*7134	-	*1012	-	53	***	347239
46 Other receipts	139954	***	-	-	*456	*79	12493	*2115	8756	10014	21783	***	79700
47 Total deductions	25740596	***	*61723	*86287	*122052	*71924	2423664	*695961	1622804	1532895	914896	***	16946884
48 Cost of sales and operations	17207485	***	*38196	*51242	*68979	*42550	1643195	*485849	1142437	1103352	701047	***	10916587
49 Compensation of officers	289081	-	*6204	*15227	*12014	*16724	114000	*31946	32475	22536	7571	***	25375
50 Repairs	378094	***	*1453	-	*5393	*262	10860	*2026	5164	2259	2395	***	347422
51 Bad debts	73603	***	*694	*80	-	-	6124	*1343	3007	2411	2619	***	55873
52 Rent paid on business property	351134	***	*4050	-	*5837	*2451	6865	*2583	9187	8458	5136	***	302797
53 Taxes paid	480842	***	*1672	*3860	*5905	*2620	57198	*14846	32787	46990	25682	***	272403
54 Interest paid	525515	***	-	*2	*375	*482	20537	*8759	16120	28937	13488	***	395781
55 Contributions or gifts	13516	-	-	-	*58	-	668	*24	*2329	474	356	***	9429
56 Amortization	27704	-	-	-	-	*350	729	*195	*3670	10762	1263	***	6841
57 Depreciation	857837	***	*283	*375	*3440	*1690	42554	*15276	39424	43542	22455	***	650303
58 Depletion	*106	-	-	-	-	-	-	-	*13	-	-	***	92
59 Advertising	356058	***	-	*876	*1168	*104	17056	*2632	5563	15121	7227	***	303258
60 Pension, prof sh, stock, annuity	393574	-	*214	-	*415	-	11605	*1735	14715	4698	3407	***	354939
61 Employee benefit programs	688293	***	*481	*3111	*3346	*187	31817	*20304	29889	36918	24795	***	511412
62 Net loss, noncapital assets	5071	-	-	-	-	-	*859	-	*84	*1275	318	***	1427
63 Other deductions	4092684	***	*8477	*11515	*15122	*4504	459597	*108442	285938	205162	97135	***	2792945
64 Total receipts less total deducts	1666297	***	*3479	*4502	*3285	*2362	130484	*59438	120465	117504	79400	***	1096086
65 Const taxable inc frm rel frn corps	*282701	-	-	-	-	-	-	-	*1365	-	-	***	281310
66 Net income, total	1946709	***	*3479	*4502	*3285	*2362	130415	*59438	120720	117459	79400	***	1376331
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	167716	-	-	*4502	-	-	65068	*23203	*52474	*19360	3110	***	-
70 Statutory special deductions, total	127485	***	*2453	-	-	-	*17377	*5060	*19409	*9170	148	***	60510
71 Net operating loss deduction	97913	***	*2453	-	-	-	*10182	*5060	*19170	*9170	95	***	38680
72 Dividends received deduction	29572	-	-	-	-	-	*7195	-	*239	-	53	***	21830
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	1651507	-	*1025	-	*3285	*2362	47970	*31176	48838	88930	76142	***	1315821
75 Income tax before credits, total	595156	***	*154	-	*493	*395	15815	*10600	17347	30406	26209	***	479518
76 Regular tax	572477	-	*154	-	*493	*395	14937	*10600	16588	30256	26120	***	460537
77 Personal holding company tax	*8	-	-	-	-	-	-	-	*8	-	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	20308	***	-	-	-	-	*791	-	*601	*69	-	***	17082
80 Environmental tax	2150	***	-	-	-	-	-	-	*24	82	88	***	1899
81 Foreign tax credit	257298	-	-	-	-	-	-	-	*204	*249	15	***	256440
82 U.S. Possessions tax credit	733	-	-	-	-	-	282	-	451	-	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	24	-	-	-	-	-	-	-	-	-	-	***	24
85 General business credit	4015	-	-	-	*32	-	*556	*599	*318	*610	105	***	1744
86 Prior year minimum tax credit	4710	-	-	-	-	-	*152	*972	*1248	*655	1636	***	-
87 Income tax after credits, total	328377	***	*154	-	*460	*395	14825	*9029	15126	28892	24453	***	221311

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3070
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	6826	***	*1067	1293	1040	1030	1410	331	252	94	44	***	9
2 Total assets	26560751	***	*29801	185219	391754	757906	3483211	2402187	3911750	3366322	3055577	***	4960712
3 Cash	1312479	***	*7505	28635	55444	108216	275069	128087	277199	81547	118717	***	72507
4 Notes and accounts receivable	6173539	***	*8633	*65488	114592	234517	975236	635844	883620	856380	691423	***	988078
5 Less: Allowance for bad debts	144340	***	-	-	*104	*2640	7806	7816	15072	9737	16032	***	65644
6 Inventories	4569633	***	-	*19088	63317	171042	708210	405958	760583	537796	496807	***	845263
7 Investments in govt. obligations, Total	82170	***	-	-	-	*1843	*10843	-	*6362	*63119	-	***	-
8 Tax-exempt securities	*43991	***	-	-	-	*4686	-	*33508	*5781	-	-	***	16
9 Other current assets	976198	***	*433	*1705	9786	17693	106823	80067	119220	219365	95953	***	112158
10 Loans to stockholders	200604	***	-	*109	*13085	*12121	45686	17706	10807	*15656	4557	***	77809
11 Mortgage and real estate loans	*12121	***	-	-	-	-	*4824	-	*237	-	119	***	99
12 Other investments	2278766	***	-	-	*29401	*7472	74160	62441	208409	176841	262952	***	533439
13 Depreciable assets	18501967	***	*25613	214564	312626	536088	2706446	1949648	2983480	2602181	2344523	***	2931166
14 Less: Accumulated depreciation	9756884	***	*18943	148194	213550	353110	1540888	1008652	1586954	1393995	1123636	***	1451682
15 Depletable assets	21250	***	-	-	-	-	-	-	-	-	-	***	21250
16 Less: Accumulated depletion	12704	***	-	-	-	-	-	-	-	-	-	***	12704
17 Land	336421	***	-	*1958	*440	*10851	44122	49600	50278	37647	38290	***	54690
18 Intangible assets (Amortizable)	1608534	***	*4130	*247	*2248	*9596	82902	47781	169731	114575	81873	***	906663
19 Less: Accumulated amortization	533480	***	*856	*247	*2010	*6957	40397	39744	39784	37073	14444	***	322633
20 Other assets	890486	***	*3285	*1866	*6479	*6487	37983	47758	77852	102019	74476	***	270237
21 Total liabilities	26560751	***	*29801	185219	391754	757906	3483211	2402187	3911750	3366322	3055577	***	4960712
22 Accounts payable	3546050	***	*8607	*46760	88200	159224	531297	306493	546704	666479	400171	***	427968
23 Mort, notes, and bonds under 1 yr	2003698	***	-	*13945	*10426	86051	368133	231204	395355	298361	246635	***	132545
24 Other current liabilities	2282546	***	*140	*7011	25484	55527	259821	183763	270904	228260	214128	***	713411
25 Loans from stockholders	598177	***	*11162	*21156	*50399	*33342	84282	49768	*13385	54038	93658	***	127981
26 Mort, notes, bonds, 1 yr or more	6109719	***	*2102	*32950	*51936	89610	618230	592057	731604	619526	745278	***	1627317
27 Other liabilities	1081427	***	*-0	*-618	*1616	*15957	78295	51133	108101	78924	66069	***	452957
28 Net worth	10939133	***	*7789	64015	163693	318195	1543152	987769	1845696	1420735	1289639	***	1478533
29 Capital stock	1287684	***	*45133	15764	13350	37784	174449	33355	237568	100236	162155	***	254458
30 Paid-in or capital surplus	2408680	***	*473	*48354	*12755	*13119	101894	56307	183167	295908	345811	***	677265
31 Retained earnings, appropriated	13183	***	-	-	-	-	-	-	-	629	10194	***	152
32 Retained earnings, unappropriate	3972775	***	*-2388	*-7252	95440	200153	758231	439595	445080	481960	585823	***	408359
33 Retained earnings (S CORP)	3611240	***	*-33687	*10584	*42147	*80978	555609	541895	1004086	583980	275487	***	138366
34 Less: Cost of treasury stock	354429	***	*1742	*3434	-	*13839	47031	83383	24206	41978	89831	***	66
35 Total receipts	44837790	***	*143343	830887	1000349	2114439	7415719	4699163	6663037	5539315	4584362	***	6955508
36 Business receipts	43972493	***	*143343	829450	986625	2105647	7351164	4665413	6596481	5470185	4507591	***	6637056
37 Interest	127331	***	-	*299	*1555	*2216	9103	5891	5037	6632	10617	***	55570
38 Interest on govt. obligations, State and local	9134	***	-	-	-	-	*140	*426	*2371	*1687	293	***	2
39 Rents	33562	***	-	-	*68	*38	*1284	*2406	*2619	*2040	4291	***	16526
40 Royalties	132266	***	-	-	-	*38	*253	*945	*632	*4872	5273	***	107009
41 Net S-T cap gain less net LT loss	2261	***	-	-	-	-	*355	*1447	*239	16	20	***	-
42 Net L-T cap gain less net ST loss	59436	***	-	-	*1168	-	*6838	*96	*18511	*4030	4000	***	12924
43 Net gain, noncapital assets	98715	***	-	*479	*8266	*3246	19470	3773	9538	16081	1568	***	16592
44 Dividends, domestic corporations	5143	***	-	-	-	-	*57	*6	709	*134	2534	***	1467
45 Dividends, foreign corporations	46033	***	-	-	-	-	*1059	-	*368	*1628	1946	***	26203
46 Other receipts	351416	***	*-0	*659	*2667	3255	25997	18761	26530	32011	46229	***	82160
47 Total deductions	41957608	***	*111870	805093	959134	2036166	6906342	4412825	6161636	5170185	4320822	***	6627088
48 Cost of sales and operations	30059481	***	*57905	503068	632209	1372185	5014908	3247034	4663956	3882651	3199442	***	4292351
49 Compensation of officers	1094777	***	*3846	*62567	72902	158064	337696	129399	139538	87549	44872	***	19183
50 Repairs	188009	***	*2667	*15878	6397	7912	28467	17398	18707	8823	23585	***	44827
51 Bad debts	103578	***	-	*1872	*783	7867	13326	10520	14441	5840	14526	***	20725
52 Rent paid on business property	356132	***	*9195	*24040	24024	26543	61559	24530	38866	29153	25351	***	69043
53 Taxes paid	1022257	***	*2857	35347	27201	64969	188755	115790	154774	113580	103810	***	140729
54 Interest paid	727011	***	*549	*5875	9733	18511	79348	72722	82281	77145	81161	***	177236
55 Contributions or gifts	17216	***	*37	*78	*62	*573	2697	1322	1162	2414	1807	***	3584
56 Amortization	86521	***	*361	*93	*166	*567	8825	7364	10288	6687	11096	***	26788
57 Depreciation	1470501	***	*2767	15693	27428	45912	209901	143907	236885	217408	203097	***	183664
58 Depletion	4119	***	-	-	-	-	-	-	-	-	2293	***	1826
59 Advertising	311035	***	*694	*1975	12525	11907	38616	18771	32534	28224	16518	***	96919
60 Pension, prof sh, stock, annuity	214622	***	-	*475	*4579	*7626	31675	17840	40119	43136	23685	***	33429
61 Employee benefit programs	662540	***	-	*19054	*7432	23189	112693	92408	95729	91956	68989	***	94766
62 Net loss, noncapital assets	10720	***	-	-	*38	*337	*519	*600	290	429	5432	***	1551
63 Other deductions	5629089	***	*30993	119078	133655	290003	777357	513220	652065	575190	495158	***	1420468
64 Total receipts less total deducts	2880182	***	*31473	25794	41215	78273	509377	286337	501402	369130	263540	***	328420
65 Const taxable inc frm rel frn corps	41655	***	-	-	-	-	-	-	-	194	58	***	33189
66 Net income, total	2912703	***	*31473	25794	41215	78273	509237	285911	499030	367637	263305	***	361608
67 Net income, Form 1120-A	*935	***	*935	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	1277556	***	*24965	*10459	*26330	*44512	248098	178613	292959	155520	58160	***	32647
70 Statutory special deductions, total	190470	***	*935	*8145	*4612	*4295	50560	*8714	17004	23324	24865	***	10538
71 Net operating loss deduction	177430	***	*935	*8145	*4612	*4295	49462	*8709	*16189	*21994	21553	***	9840
72 Dividends received deduction	13040	***	-	-	-	-	*1098	*4	815	*1331	3312	***	698
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	1445076	***	*5573	*7190	*10274	29466	210703	98585	189067	188796	180481	***	318422
75 Income tax before credits, total	495925	***	*1156	*1078	*1701	5998	69433	33742	65897	65575	65493	***	112754
76 Regular tax	483055	***	*1156	*1078	*1701	5930	67042	33433	64336	64385	61778	***	111230
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	11256	***	-	-	-	*68	2335	*285	1202	986	3464	***	1078
80 Environmental tax	1206	***	-	-	-	-	*6	*7	99	162	230	***	446
81 Foreign tax credit	59295	***	-	-	-	-	*18	-	*9	*517	356	***	51697
82 U.S. Possessions tax credit	7847	***	-	-	-	-	662	778	2445	3962	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	7618	***	-	-	*205	-	*1427	*643	*496	*1678	986	***	1143
86 Prior year minimum tax credit	11357	***	-	-	-	-	*243	*2595	*1286	*1137	1399	***	3291
87 Income tax after credits, total	409808	***	*1156	*1078	*1496	5998	67083	29727	61661	58281	62753	***	56624

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 20
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1714	*401	*399	*404	*126	***	*123	*22	*19	***	***	5	***
2 Total assets	5587981	-	*19654	*68785	*48813	***	*310828	*158248	*286052	***	***	1010535	***
3 Cash	283505	-	*9988	*9735	*9095	***	*21062	*8311	*12575	***	***	40754	***
4 Notes and accounts receivable	1298440	-	*2565	*27823	*12435	***	*98472	*54835	*79489	***	***	145895	***
5 Less: Allowance for bad debts	55738	-	-	*6628	-	***	*1435	*1005	*2659	***	***	4452	***
6 Inventories	1771820	-	*5551	*31354	*24871	***	*154039	*73550	*66062	***	***	168383	***
7 Investments in govt. obligations, Total	*33743	-	-	*116	-	***	-	-	*4600	***	***	29027	***
8 Tax-exempt securities	17782	-	-	-	-	***	-	-	-	***	***	17782	***
9 Other current assets	330784	-	*100	*1149	*648	***	*3700	*2492	*31452	***	***	37980	***
10 Loans to stockholders	*248	-	-	-	-	***	-	-	*135	***	***	-	***
11 Mortgage and real estate loans	-	-	-	-	-	***	-	-	-	***	***	-	***
12 Other investments	613563	-	-	*1483	-	***	*4622	*125	*60293	***	***	200287	***
13 Depreciable assets	1540023	-	*4789	*23294	*9947	***	*70093	*51540	*72180	***	***	327991	***
14 Less: Accumulated depreciation	854591	-	*3339	*18400	*8202	***	*44525	*34799	*48545	***	***	138999	***
15 Depletable assets	-	-	-	-	-	***	-	-	-	***	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	***	-	-	-	***	***	-	***
17 Land	44390	-	-	-	-	***	*904	*786	*2395	***	***	11222	***
18 Intangible assets (Amortizable)	283708	-	-	*996	-	***	*18794	-	*7324	***	***	158668	***
19 Less: Accumulated amortization	49975	-	-	*944	-	***	*18467	-	*2197	***	***	5742	***
20 Other assets	330277	-	-	*-1193	*19	***	*3570	*2413	*2947	***	***	21739	***
21 Total liabilities	5587981	-	*19654	*68785	*48813	***	*310828	*158248	*286052	***	***	1010535	***
22 Accounts payable	854491	-	*924	*12811	*6141	***	*89700	*19820	*35446	***	***	156864	***
23 Mort, notes, and bonds under 1 yr	274946	-	-	*635	-	***	*29998	*37453	*26119	***	***	38425	***
24 Other current liabilities	501898	-	-	*15557	*2678	***	*24992	*6614	*14831	***	***	119211	***
25 Loans from stockholders	144255	-	-	*6959	*33718	***	*13067	*8613	-	***	***	2398	***
26 Mort, notes, bonds, 1 yr or more	1066663	-	-	*19058	*-0	***	*25529	*5622	*2941	***	***	372054	***
27 Other liabilities	392827	-	-	*-0	*12	***	*9749	448	*3846	***	***	75403	***
28 Net worth	2352901	-	*18730	*13766	*6264	***	*117793	*79677	*202870	***	***	246179	***
29 Capital stock	356126	-	*5163	*5158	*4273	***	*38830	*19850	*12344	***	***	41077	***
30 Paid-in or capital surplus	409531	-	-	*5082	*2513	***	*7	*430	*32271	***	***	41799	***
31 Retained earnings, appropriated	-	-	-	-	-	***	-	-	-	***	***	-	***
32 Retained earnings, unappropriate	1521482	-	*15552	*38300	*-523	***	*35144	*24654	*152206	***	***	164346	***
33 Retained earnings (S CORP)	306906	-	-	*3342	-	***	*48840	*38779	*58438	***	***	-	***
34 Less: Cost of treasury stock	241144	-	*1985	*38116	-	***	*5028	*4036	*52390	***	***	1042	***
35 Total receipts	9953175	*87697	*99393	*203075	*79645	***	*810799	*342131	*480930	***	***	1194308	***
36 Business receipts	9730861	79964	*99393	*202579	*79433	***	*801215	*336439	*477072	***	***	1135127	***
37 Interest	15867	-	-	*63	*124	***	*66	211	*1305	***	***	4284	***
38 Interest on govt. obligations, State and local	*2537	-	-	-	-	***	-	-	-	***	***	1862	***
39 Rents	3991	-	-	-	-	***	**	-	*332	***	***	2626	***
40 Royalties	35215	-	-	-	-	***	-	-	-	***	***	86	***
41 Net S-T cap gain less net LT loss	2	-	-	-	-	***	-	-	-	***	***	2	***
42 Net L-T cap gain less net ST loss	3182	-	-	-	-	***	-	-	*2112	***	***	547	***
43 Net gain, noncapital assets	909	61	-	-	*6	***	-	-	*11	***	***	**	***
44 Dividends, domestic corporations	2499	-	-	-	-	***	-	-	*438	***	***	1382	***
45 Dividends, foreign corporations	7426	-	-	-	-	***	-	-	-	***	***	3344	***
46 Other receipts	150686	*7673	-	*433	*81	***	*9517	*5481	*-341	***	***	45046	***
47 Total deductions	9397755	*73753	*92949	*188711	*74827	***	*779953	*328782	*449596	***	***	1120795	***
48 Cost of sales and operations	6643215	57332	*68851	*126108	*45341	***	*605137	*253037	*354954	***	***	879360	***
49 Compensation of officers	226039	241	*5377	*15047	*2576	***	*22669	*7988	*6246	***	***	13654	***
50 Repairs	30106	17	*79	*748	*110	***	*1112	*1619	*1016	***	***	2015	***
51 Bad debts	19416	61	-	*3	*28	***	*2803	*737	*618	***	***	583	***
52 Rent paid on business property	216079	815	-	*10523	*3093	***	*4664	*7188	*997	***	***	4948	***
53 Taxes paid	209119	*1280	*1901	*5669	*2724	***	*14734	*6972	*11228	***	***	18984	***
54 Interest paid	96393	-0	-	*269	*28	***	*3544	*3784	*3115	***	***	19951	***
55 Contributions or gifts	6187	-	-	*6	*16	***	*30	*72	*583	***	***	521	***
56 Amortization	14352	*114	-	*99	-	***	*2923	-	*653	***	***	1385	***
57 Depreciation	116311	30	*1055	*1101	*1705	***	*5482	*2714	*3349	***	***	25413	***
58 Depletion	1533	-	-	-	-	***	-	-	-	***	***	56	***
59 Advertising	259838	2252	*168	*1794	*139	***	*8088	*1678	*3706	***	***	3139	***
60 Pension, prof sh, stock, annuity	21056	-	-	*676	-	***	*1522	*490	*4383	***	***	4593	***
61 Employee benefit programs	96331	1343	-	*1490	-	***	*3293	*6136	*5553	***	***	11826	***
62 Net loss, noncapital assets	3639	-	-	-	-	***	-	8	*170	***	***	521	***
63 Other deductions	1438142	*10268	*15519	*25180	*19067	***	*103952	*36359	*53025	***	***	133845	***
64 Total receipts less total deducts	555420	*13945	*6444	*14364	*4818	***	*30845	*13349	*31334	***	***	73514	***
65 Const taxable inc frm rel frn corps	2803	-	-	-	-	***	-	-	-	***	***	-	***
66 Net income, total	555686	*13945	*6444	*14364	*4818	***	*30845	*13349	*31334	***	***	71652	***
67 Net income, Form 1120-A	-	-	-	-	-	***	-	-	-	***	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	***	-	-	-	***	***	-	***
69 Net income, Form 1120S	110594	*13945	-	*12158	-	***	*24100	*5861	*5113	***	***	-	***
70 Statutory special deductions, total	18889	-	*70	*1256	*695	***	-	-	*307	***	***	4066	***
71 Net operating loss deduction	*10355	-	*70	*1256	*695	***	-	-	-	***	***	-	***
72 Dividends received deduction	8534	-	-	-	-	***	-	-	*307	***	***	4066	***
73 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	***	***	-	***
74 Income subject to tax	426203	-	*6374	*949	*4123	***	*6745	*7487	*25914	***	***	67585	***
75 Income tax before credits, total	145603	-	*956	*142	*717	***	*1922	*2543	*8882	***	***	23871	***
76 Regular tax	144684	-	*956	*142	*717	***	*1922	*2534	*8876	***	***	23472	***
77 Personal holding company tax	-	-	-	-	-	***	-	-	-	***	***	-	***
78 Recapture of investment credit	-	-	-	-	-	***	-	-	-	***	***	-	***
79 Alternative minimum tax	*494	-	-	-	-	***	-	*8	-	***	***	313	***
80 Environmental tax	425	-	-	-	-	***	-	-0	*5	***	***	85	***
81 Foreign tax credit	1715	-	-	-	-	***	-	-	-	***	***	122	***
82 U.S. Possessions tax credit	18752	-	-	-	-	***	**	2486	5189	***	***	-	***
83 Orphan drug credit	-	-	-	-	-	***	-	-	-	***	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	***	***	-	***
85 General business credit	1116	-	-	-	-	***	-	-	*87	***	***	451	***
86 Prior year minimum tax credit	1229	-	-	-	-	***	-	-	-	***	***	566	***
87 Income tax after credits, total	122791	-	*956	*142	*717	***	*1922	*57	*3606	***	***	22731	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	92	***	-	-	-	***	**	***	*8	*11	***	**	***
2 Total assets	3441940	-	-	-	-	***	**	***	*122998	*371440	***	**	***
3 Cash	144828	-	-	-	-	***	**	***	*10951	*27697	***	**	***
4 Notes and accounts receivable	788722	-	-	-	-	***	**	***	*32268	*103711	***	**	***
5 Less: Allowance for bad debts	37978	-	-	-	-	***	**	***	*1798	*2171	***	**	***
6 Inventories	1154712	-	-	-	-	***	**	***	*25815	*114501	***	**	***
7 Investments in govt. obligations, Total	*4600	-	-	-	-	***	-	***	*4600	-	***	-	***
8 Tax-exempt securities	-	-	-	-	-	***	-	***	-	-	***	-	***
9 Other current assets	254039	-	-	-	-	***	**	***	*10829	*29165	***	**	***
10 Loans to stockholders	*26	-	-	-	-	***	-	***	-	*18	***	-	***
11 Mortgage and real estate loans	-	-	-	-	-	***	-	***	-	-	***	-	***
12 Other investments	361585	-	-	-	-	***	-	***	*26554	*39395	***	**	***
13 Depreciable assets	899465	-	-	-	-	***	**	***	*28301	*95495	***	**	***
14 Less: Accumulated depreciation	507854	-	-	-	-	***	**	***	*18013	*46676	***	**	***
15 Depletable assets	-	-	-	-	-	***	-	***	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	***	-	***	-	-	***	-	***
17 Land	27604	-	-	-	-	***	**	***	*578	*3096	***	**	***
18 Intangible assets (Amortizable)	*71491	-	-	-	-	***	-	***	-	*3316	***	-	***
19 Less: Accumulated amortization	*17161	-	-	-	-	***	-	***	-	*1331	***	-	***
20 Other assets	297862	-	-	-	-	***	-	***	*2915	*5224	***	**	***
21 Total liabilities	3441940	-	-	-	-	***	**	***	*122998	*371440	***	**	***
22 Accounts payable	484268	-	-	-	-	***	**	***	*14981	*56719	***	**	***
23 Mort, notes, and bonds under 1 yr	94474	-	-	-	-	***	-	***	*1869	*51800	***	**	***
24 Other current liabilities	308852	-	-	-	-	***	**	***	*5848	*25109	***	**	***
25 Loans from stockholders	69376	-	-	-	-	***	-	***	-	15089	***	-	***
26 Mort, notes, bonds, 1 yr or more	608976	-	-	-	-	***	-	***	-	*40135	***	-	***
27 Other liabilities	302893	-	-	-	-	***	-	***	*2678	*1796	***	**	***
28 Net worth	1573101	-	-	-	-	***	**	***	*97623	*180791	***	**	***
29 Capital stock	229488	-	-	-	-	***	**	***	*6867	*24413	***	**	***
30 Paid-in or capital surplus	315816	-	-	-	-	***	**	***	*17659	*572	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	***	-	***	-	-	***	-	***
32 Retained earnings, unappropriate	1086646	-	-	-	-	***	**	***	*125487	*71050	***	**	***
33 Retained earnings (S CORP)	*132023	-	-	-	-	***	-	***	-	*93694	***	-	***
34 Less: Cost of treasury stock	190872	-	-	-	-	***	-	***	*52390	*8939	***	**	***
35 Total receipts	5947674	***	-	-	-	***	**	***	*181338	*863524	***	**	***
36 Business receipts	5818196	***	-	-	-	***	**	***	*177655	*860224	***	**	***
37 Interest	8351	-	-	-	-	***	**	***	*1162	*932	***	**	***
38 Interest on govt. obligations, State and local	*675	-	-	-	-	***	-	***	-	*671	***	-	***
39 Rents	*1321	-	-	-	-	***	**	***	*332	-	***	-	***
40 Royalties	31994	-	-	-	-	***	-	***	-	*26	***	-	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	***	-	***	-	-	***	-	***
42 Net L-T cap gain less net ST loss	*2563	-	-	-	-	***	-	***	*2112	-	***	-	***
43 Net gain, noncapital assets	*827	***	-	-	-	***	-	***	*11	*56	***	**	***
44 Dividends, domestic corporations	*1066	-	-	-	-	***	-	***	*438	*271	***	**	***
45 Dividends, foreign corporations	2934	-	-	-	-	***	-	***	-	-	***	-	***
46 Other receipts	79747	***	-	-	-	***	**	***	*-372	*1345	***	**	***
47 Total deductions	5612495	***	-	-	-	***	**	***	*162802	*824014	***	**	***
48 Cost of sales and operations	3840723	***	-	-	-	***	**	***	*137781	*610209	***	**	***
49 Compensation of officers	63956	***	-	-	-	***	**	***	*2710	*12722	***	**	***
50 Repairs	18184	***	-	-	-	***	-	***	*409	*1331	***	**	***
51 Bad debts	14810	***	-	-	-	***	-	***	*242	*1564	***	**	***
52 Rent paid on business property	174639	***	-	-	-	***	**	***	*196	*4231	***	**	***
53 Taxes paid	138341	***	-	-	-	***	**	***	*4396	*12895	***	**	***
54 Interest paid	60896	***	-	-	-	***	-	***	*245	*7920	***	**	***
55 Contributions or gifts	5201	-	-	-	-	***	**	***	*479	*868	***	**	***
56 Amortization	7365	-	-	-	-	***	-	***	*-0	*59	***	**	***
57 Depreciation	68281	***	-	-	-	***	**	***	*1195	*6787	***	**	***
58 Depletion	1477	-	-	-	-	***	-	***	-	-	***	-	***
59 Advertising	214957	***	-	-	-	***	-	***	*1520	*15177	***	**	***
60 Pension, prof sh, stock, annuity	7569	-	-	-	-	***	-	***	*776	*1166	***	**	***
61 Employee benefit programs	68539	***	-	-	-	***	**	***	*2350	*17503	***	**	***
62 Net loss, noncapital assets	*2901	-	-	-	-	***	-	***	-	*13	***	-	***
63 Other deductions	924657	***	-	-	-	***	**	***	*10502	*131569	***	**	***
64 Total receipts less total deducts	335179	***	-	-	-	***	**	***	*18536	*39510	***	**	***
65 Const taxable inc frm rel frn corps	2803	-	-	-	-	***	-	***	-	-	***	-	***
66 Net income, total	337306	***	-	-	-	***	**	***	*18536	*38839	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	***	-	***	-	-	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	***	-	***	-	-	***	-	***
69 Net income, Form 1120S	*42815	***	-	-	-	***	-	***	-	*26797	***	-	***
70 Statutory special deductions, total	*11575	-	-	-	-	***	-	***	*307	*190	***	**	***
71 Net operating loss deduction	8296	-	-	-	-	***	-	***	-	-	***	-	***
72 Dividends received deduction	*3279	-	-	-	-	***	-	***	*307	*190	***	**	***
73 Public utility div paid deduction	-	-	-	-	-	***	-	***	-	-	***	-	***
74 Income subject to tax	282917	-	-	-	-	***	**	***	*18230	*11853	***	**	***
75 Income tax before credits, total	98817	-	-	-	-	***	**	***	*6276	*4035	***	**	***
76 Regular tax	98334	-	-	-	-	***	**	***	*6276	*4030	***	**	***
77 Personal holding company tax	-	-	-	-	-	***	-	***	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	***	-	***	-	-	***	-	***
79 Alternative minimum tax	173	-	-	-	-	***	-	***	-	-	***	-	***
80 Environmental tax	310	-	-	-	-	***	-	***	*-0	*5	***	**	***
81 Foreign tax credit	1519	-	-	-	-	***	-	***	-	-	***	-	***
82 U.S. Possessions tax credit	*9397	-	-	-	-	***	**	***	3785	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	***	-	***	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	***	-	***	-	-	***	-	***
85 General business credit	*522	-	-	-	-	***	-	***	-	*51	***	**	***
86 Prior year minimum tax credit	663	-	-	-	-	***	-	***	-	-	***	-	***
87 Income tax after credits, total	86716	-	-	-	-	***	**	***	*2491	*3985	***	**	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	1622	*400	*399	*404	*126	*130	*123	***	*11	***	**	5	**
2	Total assets	2146040	-	*19654	*68785	*48813	*95354	*310828	***	*163054	***	**	1010535	**
3	Cash	138677	-	*9988	*9735	*9095	*10359	*21062	***	*1624	***	**	40754	**
4	Notes and accounts receivable	509718	-	*2565	*27823	*12435	*25066	*98472	***	*47220	***	**	145895	**
5	Less: Allowance for bad debts	17760	-	-	*6628	-	-	*1435	***	*861	***	**	4452	**
6	Inventories	617108	-	*5551	*31354	*24871	*38254	*154039	***	*40247	***	**	168383	**
7	Investments in govt. obligations, Total	*29144	-	-	*116	-	-	-	***	-	***	-	29027	-
8	Tax-exempt securities	17782	-	-	-	-	-	-	***	-	***	-	17782	-
9	Other current assets	76745	-	*100	*1149	*648	*6569	*3700	***	*20623	***	**	37980	**
10	Loans to stockholders	*222	-	-	-	-	*87	-	***	*135	***	-	-	-
11	Mortgage and real estate loans	-	-	-	-	-	-	-	***	-	***	-	-	-
12	Other investments	251979	-	-	*1483	-	-	*4622	***	*33739	***	**	200287	**
13	Depreciable assets	640558	-	*4789	*23294	*9947	*33189	*70093	***	*43880	***	**	327991	**
14	Less: Accumulated depreciation	346737	-	*3339	*18400	*8202	*22270	*44525	***	*30531	***	**	138999	**
15	Depletable assets	-	-	-	-	-	-	-	***	-	***	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	***	-	-	-
17	Land	16786	-	-	-	-	-	*904	***	*1817	***	**	11222	**
18	Intangible assets (Amortizable)	212217	-	-	*996	-	*5359	*18794	***	*7324	***	**	158668	**
19	Less: Accumulated amortization	*32814	-	-	*944	-	*1925	*18467	***	*2197	***	-	5742	-
20	Other assets	32415	-	-	*-1193	*19	*667	*3570	***	*32	***	**	21739	-
21	Total liabilities	2146040	-	*19654	*68785	*48813	*95354	*310828	***	*163054	***	**	1010535	**
22	Accounts payable	370222	-	*924	*12811	*6141	*31387	*89700	***	*20465	***	**	156864	**
23	Mort, notes, and bonds under 1 yr	180472	-	-	*635	-	*14369	*29998	***	*24250	***	**	38425	**
24	Other current liabilities	193047	-	-	*15557	*2678	*3911	*24992	***	*8983	***	**	119211	**
25	Loans from stockholders	74879	-	-	*6959	*33718	*10124	*13067	***	-	***	-	2398	-
26	Mort, notes, bonds, 1 yr or more	457687	-	-	*19058	*-0	*2219	*25529	***	*2941	***	**	372054	**
27	Other liabilities	89934	-	-	*-0	*12	-	*9749	***	*1168	***	**	75403	**
28	Net worth	779800	-	*18730	*13766	*6264	*33343	*117793	***	*105247	***	**	246179	**
29	Capital stock	126638	-	*5163	*5158	*4273	*5117	*38830	***	*5477	***	**	41077	**
30	Paid-in or capital surplus	93715	-	-	*5082	*2513	-	*7	***	*14612	***	-	41799	**
31	Retained earnings, appropriated	-	-	-	-	-	-	-	***	-	***	-	-	-
32	Retained earnings, unappropriate	434836	-	*15552	*38300	*-523	*10694	*35144	***	*26719	***	**	164346	**
33	Retained earnings (S CORP)	*174883	-	-	*3342	-	*17532	*48840	***	*58438	***	-	-	-
34	Less: Cost of treasury stock	*50272	-	*1985	*38116	-	-	*5028	***	-	***	**	1042	-
35	Total receipts	4005501	*6584	*99393	*203075	*79645	*345883	*810799	***	*299592	***	**	1194308	**
36	Business receipts	3912665	-	*99393	*202579	*79433	*345691	*801215	***	*299417	***	**	1135127	**
37	Interest	7516	-	-	*63	*124	*192	*66	***	*143	***	**	4284	**
38	Interest on govt. obligations, State and local	1862	-	-	-	-	-	-	***	-	***	-	1862	-
39	Rents	2670	-	-	-	-	-	-	***	-	***	**	2626	-
40	Royalties	*3221	-	-	-	-	-	-	***	-	***	-	86	-
41	Net S-T cap gain less net LT loss	2	-	-	-	-	-	-	***	-	***	-	2	-
42	Net L-T cap gain less net ST loss	*619	-	-	-	-	-	-	***	-	***	**	547	-
43	Net gain, noncapital assets	*82	-	-	-	*6	-	-	***	-	***	**	-	-
44	Dividends, domestic corporations	1433	-	-	-	-	-	-	***	-	***	**	1382	**
45	Dividends, foreign corporations	4492	-	-	-	-	-	-	***	-	***	**	3344	-
46	Other receipts	70939	*6584	-	*433	*81	-	*9517	***	*32	***	**	45046	**
47	Total deductions	3785260	*2790	*92949	*188711	*74827	*328848	*779953	***	*286794	***	**	1120795	**
48	Cost of sales and operations	2802492	-	*68851	*126108	*45341	*215885	*605137	***	*217173	***	**	879360	**
49	Compensation of officers	162083	-	*5377	*15047	*2576	*17146	*22669	***	*3535	***	**	13654	**
50	Repairs	11922	-	*79	*748	*110	*1525	*1112	***	*608	***	**	2015	-
51	Bad debts	4606	-	-	*3	*28	*70	*2803	***	*376	***	-	583	**
52	Rent paid on business property	41440	-	-	*10523	*3093	*8305	*4664	***	*801	***	**	4948	-
53	Taxes paid	70777	*130	*1901	*5669	*2724	*6522	*14734	***	*6832	***	**	18984	-
54	Interest paid	35497	-	-	*269	*28	*2542	*3544	***	*2870	***	**	19951	**
55	Contributions or gifts	986	-	-	*6	*16	*95	*30	***	*104	***	**	521	**
56	Amortization	6988	*114	-	*99	-	*1044	*2923	***	*653	***	**	1385	-
57	Depreciation	48030	-	*1055	*1101	*1705	*4156	*5482	***	*2154	***	**	25413	**
58	Depletion	56	-	-	-	-	-	-	***	-	***	-	56	**
59	Advertising	44880	-	*168	*1794	*139	*16210	*8088	***	*2186	***	**	3139	**
60	Pension, prof sh, stock, annuity	13487	-	-	*676	-	-	*1522	***	*3606	***	**	4593	**
61	Employee benefit programs	27792	-	-	*1490	-	*337	*3293	***	*3203	***	**	11826	**
62	Net loss, noncapital assets	*737	-	-	-	-	-	-	***	*170	***	**	521	-
63	Other deductions	513485	*2547	*15519	*25180	*19067	*55011	*103952	***	*42523	***	**	133845	**
64	Total receipts less total deducts	220241	*3794	*6444	*14364	*4818	*17035	*30845	***	*12798	***	**	73514	**
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	***	-	***	-	-	-
66	Net income, total	218379	*3794	*6444	*14364	*4818	*17035	*30845	***	*12798	***	**	71652	**
67	Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	***	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	***	-	***	-	-	-
69	Net income, Form 1120S	67779	*3794	-	*12158	-	*13928	*24100	***	*5113	***	-	-	-
70	Statutory special deductions, total	*7314	-	*70	*1256	*695	*38	-	***	-	***	**	4066	**
71	Net operating loss deduction	*2059	-	*70	*1256	*695	*38	-	***	-	***	-	-	-
72	Dividends received deduction	5255	-	-	-	-	-	-	***	-	***	**	4066	**
73	Public utility div paid deduction	-	-	-	-	-	-	-	***	-	***	-	-	-
74	Income subject to tax	143286	-	*6374	*949	*4123	*3069	*6745	***	*7685	***	**	67585	**
75	Income tax before credits, total	46786	-	*956	*142	*717	*460	*1922	***	*2606	***	**	23871	**
76	Regular tax	46350	-	*956	*142	*717	*460	*1922	***	*2601	***	**	23472	**
77	Personal holding company tax	-	-	-	-	-	-	-	***	-	***	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	***	-	***	-	-	-
79	Alternative minimum tax	*321	-	-	-	-	-	-	***	-	***	-	313	**
80	Environmental tax	*115	-	-	-	-	-	-	***	5	***	**	85	**
81	Foreign tax credit	*196	-	-	-	-	-	-	***	-	***	-	122	-
82	U.S. Possessions tax credit	9355	-	-	-	-	-	-	***	1403	***	**	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	***	-	***	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	***	-	-	-
85	General business credit	*594	-	-	-	-	-	-	***	*87	***	**	451	-
86	Prior year minimum tax credit	566	-	-	-	-	-	-	***	-	***	-	566	-
87	Income tax after credits, total	36075	-	*956	*142	*717	*460	*1922	***	*1116	***	**	22731	**

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 21
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	5439	*256	*879	*1003	931	746	1171	192	146	48	22	21	24
2 Total assets	47386218	-	*20593	*169621	382305	516747	2482819	1303392	2115888	1745861	1447165	3373630	33828199
3 Cash	1648278	-	*13311	*14838	49462	59377	313489	181012	174126	103081	62538	104685	572357
4 Notes and accounts receivable	8205190	-	*1225	*78222	112577	130398	620017	326584	509034	297134	273759	544908	5311334
5 Less: Allowance for bad debts	297149	-	-	-	*159	*51	6396	*3907	19481	6733	14526	16837	229060
6 Inventories	4179286	-	*1112	*25212	56635	101639	377822	186841	386896	272480	224027	389470	2157151
7 Investments in govt. obligations, Total	106327	-	-	-	-	-	*42	*11205	*18998	*63787	11947	-	349
8 Tax-exempt securities	53790	-	-	-	-	-	*2320	*2971	*498	336	41948	-	5715
9 Other current assets	1850202	-	*268	*498	*16895	5463	66987	49821	116108	53359	45966	145482	1349355
10 Loans to stockholders	103979	-	-	*7785	*10784	*6353	24018	-	*11380	*12517	3279	80	27784
11 Mortgage and real estate loans	*9884	-	-	-	-	*4747	*1680	*319	*1605	-	81	1451	-
12 Other investments	9714089	-	-	*1624	*24744	*8806	124981	112949	128538	223704	183980	419501	8485263
13 Depreciable assets	30617348	-	*16851	*159032	348719	592720	2456992	1102894	1625213	1383724	1183452	2785987	18961762
14 Less: Accumulated depreciation	16892862	-	*14728	*120667	248921	418125	1629815	761068	991045	809916	697450	1424543	9776583
15 Depletable assets	972288	-	-	-	-	-	*6978	*36025	*53164	*33466	10708	82896	749052
16 Less: Accumulated depletion	151878	-	-	-	-	-	*3220	*15706	*39991	*10420	1674	13041	67826
17 Land	1399351	-	-	*2917	*4626	19114	83328	57513	81912	87756	42004	85218	934963
18 Intangible assets (Amortizable)	3937801	-	-	*218	*7061	*10898	*22929	80442	27342	29669	49525	120453	3589263
19 Less: Accumulated amortization	1007063	-	-	-	*3685	*5766	*9745	69903	9973	*16586	28886	15777	846742
20 Other assets	2937357	-	*2554	*-60	*3568	*1174	30412	5399	41563	28505	56486	163696	2604060
21 Total liabilities	47386218	-	*20593	*169621	382305	516747	2482819	1303392	2115888	1745861	1447165	3373630	33828199
22 Accounts payable	3241045	-	*799	*34398	50669	71224	368710	114174	226876	123879	104873	234796	1910647
23 Mort, notes, and bonds under 1 yr	2236854	-	-	*11999	*28140	74707	195689	48349	199019	154789	80171	167083	1276908
24 Other current liabilities	3507312	-	*1114	*13498	20071	20760	154709	78094	128356	95264	121019	233026	2641401
25 Loans from stockholders	863295	-	*9211	*2587	*16920	*17772	111182	*24505	*82820	*26462	14593	81052	476191
26 Mort, notes, bonds, 1 yr or more	12891398	-	-	*1346	*68587	82795	374989	126775	274327	245203	253809	799142	10664425
27 Other liabilities	6075519	-	*-4102	*298	*15268	*1945	27067	7993	39424	84147	91586	275853	5536039
28 Net worth	18570794	-	*13571	*105493	182650	247543	1250473	903502	1165067	1016117	781114	1582677	11322587
29 Capital stock	1737498	-	*16866	*39607	14893	23926	134127	26373	112110	106677	123879	90768	1048271
30 Paid-in or capital surplus	10627479	-	-	*21210	*46747	*10857	70473	45473	200369	123441	190969	855258	9062682
31 Retained earnings, appropriated	143863	-	-	-	-	*4296	-	-	*18180	*22052	-	-	99335
32 Retained earnings, unappropriate	6247141	-	*3108	*42164	61448	160496	626419	567806	573949	358674	328239	545302	2979535
33 Retained earnings (S CORP)	1949772	-	*-6403	*11486	*62053	*83786	519051	296705	291660	*428163	140375	122896	-
34 Less: Cost of treasury stock	2134958	-	-	*8974	*2491	*35818	99597	32854	31201	*22890	2348	31547	1867236
35 Total receipts	45864701	*661665	*115467	*562380	1170604	1193597	5496400	2154961	3208862	2239271	1941229	3673401	23446865
36 Business receipts	43966302	*588833	*114700	*524634	1163128	1181789	5402308	2107208	3160883	2201795	1909183	3593409	22018432
37 Interest	347587	*5736	-	*809	*1316	1819	9866	6364	8058	5136	6618	26008	275857
38 Interest on govt. obligations, State and local	3968	-	-	-	-	-	*618	*212	*609	*78	1759	477	217
39 Rents	64550	*1943	-	*5	-	*849	*1248	*1421	2165	2371	873	2234	51440
40 Royalties	316769	*931	-	-	-	-	*2777	*50	*199	*177	955	4278	307403
41 Net S-T cap gain less net LT loss	24076	-	-	*17528	-	*272	*42	*24	*381	-	6	53	5771
42 Net L-T cap gain less net ST loss	204414	*169	-	-	*5071	*835	14541	*148	*1091	*722	2787	5003	174047
43 Net gain, noncapital assets	176282	*41232	-	*547	*794	*4878	21161	*3356	10415	3270	1083	2449	87097
44 Dividends, domestic corporations	25671	1	-	-	-	*2	*318	*5	*1143	*3814	2227	1257	16904
45 Dividends, foreign corporations	243620	-	-	-	-	-	*3	-	*56	979	3470	2870	236243
46 Other receipts	491463	*22820	*766	*18857	*295	3152	43518	36176	23863	20929	12269	35363	273455
47 Total deductions	43089708	*612049	*112860	*524065	1088785	1117087	5169117	1935260	2982670	2053013	1796728	3427908	22270164
48 Cost of sales and operations	27456012	*360708	*30968	*270853	714533	658458	3537293	1393823	2256828	1517060	1348349	2369131	12998008
49 Compensation of officers	712072	*17158	*8839	*15779	75041	67648	203946	53334	54396	31468	20811	40651	123000
50 Repairs	866501	*28679	*137	*8995	*14834	20198	67853	13338	12972	6701	8473	45092	639228
51 Bad debts	183714	*7148	-	*4	*1464	3939	22523	12039	10346	5122	4527	5813	110789
52 Rent paid on business property	495296	*5474	*12613	*11166	*23333	32173	58582	8619	12340	7873	11192	16772	295160
53 Taxes paid	1120173	*23975	*4300	*23172	39225	38757	139183	57457	63169	51486	40217	96074	543159
54 Interest paid	1277438	*13189	-	*3841	12244	17559	46340	13803	29953	32006	25367	83404	999732
55 Contributions or gifts	35126	*241	-	*111	*291	*814	2180	1494	2114	746	1190	3631	22313
56 Amortization	106227	*387	-	-	*1069	*2697	4019	12017	2875	5377	7541	9276	60967
57 Depreciation	1729557	*19362	*1850	*13158	29927	49689	193764	74412	114758	92189	70547	191175	878725
58 Depletion	116257	*4973	-	-	-	-	*151	3043	7473	*6362	4370	25774	64111
59 Advertising	289145	*2046	*1200	*536	*4004	3915	22697	7029	12447	9178	11115	10243	204736
60 Pension, prof sh, stock, annuity	476343	1676	-	-	*3726	*4744	31571	12791	17470	9219	9779	26673	358694
61 Employee benefit programs	935453	*3752	-	*2628	*20797	11985	53345	26328	27976	42383	38061	102308	605889
62 Net loss, noncapital assets	28204	752	-	-	*267	-	*586	*1750	*1144	*985	3234	5641	13844
63 Other deductions	7262191	*122529	*52953	*173823	148030	204512	785084	243984	356406	234858	191953	396250	4351809
64 Total receipts less total deducts	2774994	*49616	*2606	*38315	81819	76509	327283	219701	226192	186257	144501	245493	1176701
65 Const taxable inc frm rel frn corps	146155	-	-	-	-	-	-	-	*10	*7	1454	659	144025
66 Net income, total	2917181	*49616	*2606	*38315	81819	76509	326666	219490	225593	186186	144197	245675	1320510
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*24613	*24613	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	606877	*9435	*1077	*9649	*36948	*37587	170859	108456	77561	*77386	25508	52411	-
70 Statutory special deductions, total	409317	*2737	-	*24612	*11521	*7234	28175	*175	19425	21469	18972	40648	234351
71 Net operating loss deduction	364219	*2737	-	*24612	*11521	*7232	27950	*171	18555	*17465	16059	37252	200664
72 Dividends received deduction	45099	1	-	-	-	*1	*225	*4	*870	*4004	2913	3396	33687
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1901676	*37443	*1529	*4054	33350	31689	127632	110859	128658	87549	99717	153037	1086159
75 Income tax before credits, total	677375	*12758	*229	*896	8752	7796	39766	37630	45002	30886	34500	60775	398386
76 Regular tax	647524	*12669	*229	*608	8752	7796	39582	37626	43750	29762	34060	52884	379805
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
79 Alternative minimum tax	26993	*70	-	*277	-	-	*182	-	*872	*1001	310	7599	16682
80 Environmental tax	2429	*19	-	*12	-	-	1	*4	*34	86	117	261	1896
81 Foreign tax credit	130995	-	-	-	-	-	*1	-	*62	*56	1259	546	129071
82 U.S. Possessions tax credit	4112	-	-	-	-	-	1339	-	2772	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	3767	-	-	-	-	-	-	-	-	-	1	-	3766
85 General business credit	10596	*1624	-	-	*176	-	*418	-	*208	*163	334	2347	5327
86 Prior year minimum tax credit	7707	-	-	-	-	*203	*958	*210	*1391	*32	1051	31	3831
87 Income tax after credits, total	520199	*11134	*229	*896	*8576	7593	37050	37420	40568	30636	31855	57851	256391

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3225
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	771	-	*203	*87	*151	*168	*97	*24	*22	***	***	***	6
2 Total assets	19808468	-	*8	*19878	*58699	*126577	*238898	*182480	*361242	***	***	***	17808732
3 Cash	266717	-	*8	*23	*14494	*13885	*21996	*29458	*22612	***	***	***	142144
4 Notes and accounts receivable	3919918	-	-	*12418	*18338	*39217	*55666	*49458	*113339	***	***	***	3485303
5 Less: Allowance for bad debts	130974	-	-	-	-	-	-	-	*4901	***	***	***	122541
6 Inventories	1329003	-	-	*5635	*5466	*38952	*39354	*23226	*73605	***	***	***	1011833
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	***	-
9 Other current assets	909802	-	-	-	*273	*1656	*6137	*3063	*3354	***	***	***	835378
10 Loans to stockholders	*22831	-	-	-	*3568	-	*590	-	-	***	***	***	15782
11 Mortgage and real estate loans	*1680	-	-	-	-	-	*1680	-	-	***	***	***	-
12 Other investments	5971039	-	-	-	*2023	*1622	*25938	*10208	*43184	***	***	***	5773362
13 Depreciable assets	11504995	-	-	*11294	*51516	*93055	*184748	*86561	*176290	***	***	***	10055461
14 Less: Accumulated depreciation	6559819	-	-	*9361	*37847	*63517	*103229	*31376	*83534	***	***	***	5856890
15 Depletable assets	11951	-	-	-	-	-	-	-	-	***	***	***	11951
16 Less: Accumulated depletion	10401	-	-	-	-	-	-	-	-	***	***	***	10401
17 Land	216686	-	-	-	-	*1708	*718	*11731	*7502	***	***	***	186761
18 Intangible assets (Amortizable)	907472	-	-	-	*64	*4	*1281	*44	*6818	***	***	***	875458
19 Less: Accumulated amortization	590773	-	-	-	*64	*4	*559	*33	*3575	***	***	***	571952
20 Other assets	2038342	-	-	*-131	*867	*-0	*4576	*141	*6547	***	***	***	1977082
21 Total liabilities	19808468	-	*8	*19878	*58699	*126577	*238898	*182480	*361242	***	***	***	17808732
22 Accounts payable	1115062	-	*799	*3585	*12511	*30046	*29307	*17783	*67418	***	***	***	865895
23 Mort, notes, and bonds under 1 yr	690477	-	-	*3229	*6882	*11519	*10962	*863	*48003	***	***	***	518216
24 Other current liabilities	1601237	-	-	*497	*1409	*3688	*13942	*7688	*20290	***	***	***	1469331
25 Loans from stockholders	306057	-	-	-	-	*3632	*4642	*3330	-	***	***	***	267303
26 Mort, notes, bonds, 1 yr or more	5340217	-	-	*587	*720	*23624	*61746	*21272	*95109	***	***	***	4984347
27 Other liabilities	3351908	-	*-4102	-	-	-	*4113	*337	*4837	***	***	***	3305176
28 Net worth	7403510	-	*3311	*11981	*37178	*54068	*114185	*131207	*125585	***	***	***	6398465
29 Capital stock	538393	-	*203	*494	*895	*2903	*10432	*1976	*17483	***	***	***	433896
30 Paid-in or capital surplus	4571778	-	-	-	*6554	*119	-	*14829	*33460	***	***	***	4306432
31 Retained earnings, appropriated	84773	-	-	-	-	-	-	-	-	***	***	***	84773
32 Retained earnings, unappropriate	3689233	-	*3108	-	*-2136	*19824	*46908	*95204	*74642	***	***	***	3396371
33 Retained earnings (S CORP)	364208	-	-	*11486	*31865	*36867	*66052	*26213	-	***	***	***	-
34 Less: Cost of treasury stock	1844874	-	-	-	-	*5645	*9207	*7015	-	***	***	***	1823006
35 Total receipts	15737429	-	*21469	*113822	*179104	*309464	*575116	*294102	*734732	***	***	***	12146778
36 Business receipts	14757015	-	*21469	*113822	*178855	*308234	*548075	*291562	*726408	***	***	***	11215318
37 Interest	102000	-	-	-	*84	*206	*403	*1002	*941	***	***	***	97719
38 Interest on govt. obligations, State and local	*312	-	-	-	-	-	*247	-	-	***	***	***	-
39 Rents	32607	-	-	-	-	*800	-	-	*625	***	***	***	31180
40 Royalties	*296412	-	-	-	-	-	-	-	*177	***	***	***	294225
41 Net S-T cap gain less net LT loss	4813	-	-	-	-	-	-	-	-	***	***	***	4813
42 Net L-T cap gain less net ST loss	*101356	-	-	-	-	-	*289	-	*378	***	***	***	100689
43 Net gain, noncapital assets	23537	-	-	-	-	-	*67	-	*1009	***	***	***	22291
44 Dividends, domestic corporations	*15090	-	-	-	-	-	*112	-	-	***	***	***	14912
45 Dividends, foreign corporations	*214792	-	-	-	-	-	*3	-	-	***	***	***	213432
46 Other receipts	189496	-	-	-	*166	*224	*25920	*1538	*5194	***	***	***	152200
47 Total deductions	14535525	-	*19940	*104173	*162616	*298151	*524606	*257870	*703742	***	***	***	11224711
48 Cost of sales and operations	8109632	-	*8840	*73531	*113648	*176119	*391481	*166650	*609596	***	***	***	5667466
49 Compensation of officers	137360	-	-	*7022	*11866	*15510	*9178	*13558	*5570	***	***	***	62892
50 Repairs	474475	-	*107	*9	*1355	*3538	*573	*76	*851	***	***	***	462613
51 Bad debts	80777	-	-	*4	*165	*1092	*2956	*1249	*1086	***	***	***	72714
52 Rent paid on business property	225871	-	*1065	*7894	*3884	*17782	*8587	*2280	*1635	***	***	***	176843
53 Taxes paid	383177	-	*1548	*4383	*4862	*6720	*9189	*6804	*8497	***	***	***	306710
54 Interest paid	406084	-	-	*384	*658	*5311	*2790	*1750	*6962	***	***	***	369241
55 Contributions or gifts	20919	-	-	-	*112	*28	*26	*711	*202	***	***	***	19527
56 Amortization	47156	-	-	-	*13	*1	*85	*473	*527	***	***	***	41438
57 Depreciation	537800	-	-	*546	*4340	*8805	*17740	*5237	*16911	***	***	***	408715
58 Depletion	2924	-	-	-	-	-	-	-	-	***	***	***	2924
59 Advertising	137479	-	*750	*48	*378	*1093	*1376	*1570	*1456	***	***	***	122717
60 Pension, prof sh, stock, annuity	292168	-	-	-	-	-	*463	*3448	*860	***	***	***	279788
61 Employee benefit programs	383907	-	-	*611	*4525	*626	*4193	*4165	*3828	***	***	***	334698
62 Net loss, noncapital assets	*14932	-	-	-	-	-	*137	*1562	-	***	***	***	10327
63 Other deductions	3280864	-	*7629	*9742	*16811	*61525	*75830	*48336	*45761	***	***	***	2886098
64 Total receipts less total deducts	1201904	-	*1529	*9649	*16488	*11313	*50510	*36233	*30990	***	***	***	922068
65 Const taxable inc frm rel frn corps	126486	-	-	-	-	-	-	-	-	***	***	***	126445
66 Net income, total	1328078	-	*1529	*9649	*16488	*11313	*50264	*36233	*30990	***	***	***	1048513
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120S	138215	-	-	*9649	*13425	*8810	*36284	*9441	-	***	***	***	-
70 Statutory special deductions, total	97454	-	-	-	*1614	-	*80	*171	*5283	***	***	***	80768
71 Net operating loss deduction	64508	-	-	-	*1614	-	-	*171	*5283	***	***	***	49196
72 Dividends received deduction	*32946	-	-	-	-	-	*80	-	-	***	***	***	31572
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74 Income subject to tax	1092409	-	*1529	-	*1448	*2502	*13900	*26621	*25707	***	***	***	967744
75 Income tax before credits, total	382531	-	*229	-	*217	*641	*4542	*9055	*8815	***	***	***	340627
76 Regular tax	380207	-	*229	-	*217	*641	*4542	*9051	*8741	***	***	***	338711
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Alternative minimum tax	*826	-	-	-	-	-	-	-	*72	***	***	***	527
80 Environmental tax	1462	-	-	-	-	-	-	*4	*2	***	***	***	1390
81 Foreign tax credit	*129218	-	-	-	-	-	*1	-	-	***	***	***	129067
82 U.S. Possessions tax credit	2772	-	-	-	-	-	-	-	2772	***	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit	3766	-	-	-	-	-	-	-	-	***	***	***	3766
85 General business credit	*5994	-	-	-	-	-	-	-	*158	***	***	***	5283
86 Prior year minimum tax credit	*3547	-	-	-	-	-	-	*210	*562	***	***	***	2531
87 Income tax after credits, total	237235	-	*229	-	*217	*641	*4541	*8845	*5322	***	***	***	199981

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	116	***	-	-	*64	-	*17	*11	**	***	3	***	***
2 Total assets	6039078	***	-	-	*28475	-	*20455	*78267	**	***	183706	***	***
3 Cash	77547	***	-	-	*83	-	*195	*25874	**	***	2150	***	***
4 Notes and accounts receivable	575790	***	-	-	*16135	-	*5770	*18281	**	***	30264	***	***
5 Less: Allowance for bad debts	38773	***	-	-	-	-	-	-	-	***	1840	***	***
6 Inventories	485909	***	-	-	*319	-	*9177	*320	**	***	20088	***	***
7 Investments in govt. obligations, Total	-	***	-	-	-	-	-	-	-	***	-	***	***
8 Tax-exempt securities	5	***	-	-	-	-	-	-	-	***	-	***	***
9 Other current assets	394083	***	-	-	*218	-	*107	*2830	**	***	13583	***	***
10 Loans to stockholders	*9891	***	-	-	-	-	-	-	-	***	-	***	***
11 Mortgage and real estate loans	*319	***	-	-	-	-	-	*319	-	***	-	***	***
12 Other investments	1075778	***	-	-	-	-	*545	*10442	-	***	7793	***	***
13 Depreciable assets	5326005	***	-	-	*37919	-	*21915	*92408	**	***	183038	***	***
14 Less: Accumulated depreciation	2564979	***	-	-	*28013	-	*17335	*74951	**	***	101158	***	***
15 Depletable assets	56241	***	-	-	-	-	-	-	-	***	677	***	***
16 Less: Accumulated depletion	8089	***	-	-	-	-	-	-	-	***	157	***	***
17 Land	223438	***	-	-	*446	-	*82	*1128	**	***	7527	***	***
18 Intangible assets (Amortizable)	*167425	***	-	-	*78	-	-	-	-	***	-	***	***
19 Less: Accumulated amortization	*37118	***	-	-	*28	-	-	-	-	***	-	***	***
20 Other assets	295605	***	-	-	*1319	-	-	*1615	-	***	21740	***	***
21 Total liabilities	6039078	***	-	-	*28475	-	*20455	*78267	**	***	183706	***	***
22 Accounts payable	247594	***	-	-	*3705	-	*6671	*8932	**	***	13362	***	***
23 Mort, notes, and bonds under 1 yr	182733	***	-	-	-	-	*3983	*7494	-	***	14726	***	***
24 Other current liabilities	371183	***	-	-	*1606	-	*613	*4217	**	***	10227	***	***
25 Loans from stockholders	*33485	***	-	-	-	-	-	-	-	***	-	***	***
26 Mort, notes, bonds, 1 yr or more	1632714	***	-	-	*10389	-	*1657	-	-	***	19315	***	***
27 Other liabilities	1339980	***	-	-	*498	-	-	*288	**	***	13646	***	***
28 Net worth	2231389	***	-	-	*12277	-	*7531	*57337	**	***	112431	***	***
29 Capital stock	459583	***	-	-	*1084	-	*854	*158	**	***	28965	***	***
30 Paid-in or capital surplus	2150809	***	-	-	*7978	-	-	-	-	***	41801	***	***
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	***	-	***	***
32 Retained earnings, unappropriate	-395987	***	-	-	*3215	-	*6677	-	-	***	41883	***	***
33 Retained earnings (S CORP)	*57318	***	-	-	-	-	-	*57318	**	***	-	***	***
34 Less: Cost of treasury stock	*40334	***	-	-	-	-	-	*138	**	***	219	***	***
35 Total receipts	4137752	***	-	-	*63058	-	*43193	*164848	**	***	193681	***	***
36 Business receipts	3916071	***	-	-	*63058	-	*43053	*162168	**	***	190676	***	***
37 Interest	32700	***	-	-	-	-	*105	-	-	***	760	***	***
38 Interest on govt. obligations, State and local	21	***	-	-	-	-	-	-	-	***	-	***	***
39 Rents	14712	***	-	-	-	-	-	-	-	***	39	***	***
40 Royalties	2300	***	-	-	-	-	-	-	-	***	46	***	***
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	-	-	-	***	-	***	***
42 Net L-T cap gain less net ST loss	*50875	***	-	-	-	-	-	-	-	***	476	***	***
43 Net gain, noncapital assets	*35685	***	-	-	-	-	-	*2598	**	***	-	***	***
44 Dividends, domestic corporations	897	***	-	-	-	-	-	-	-	***	86	***	***
45 Dividends, foreign corporations	4326	***	-	-	-	-	-	-	-	***	-	***	***
46 Other receipts	80164	***	-	-	-	-	*35	*82	**	***	1599	***	***
47 Total deductions	3864576	***	-	-	*60324	-	*42446	*141018	**	***	176401	***	***
48 Cost of sales and operations	2465759	***	-	-	*12954	-	*27517	*119295	**	***	139245	***	***
49 Compensation of officers	35281	***	-	-	*6558	-	*1048	*2509	**	***	1352	***	***
50 Repairs	91453	***	-	-	*6738	-	-	*4	**	***	286	***	***
51 Bad debts	12778	***	-	-	-	-	*712	*624	**	***	256	***	***
52 Rent paid on business property	49041	***	-	-	*118	-	*509	*1049	-	***	743	***	***
53 Taxes paid	98888	***	-	-	*2878	-	*1283	*4025	**	***	4303	***	***
54 Interest paid	146700	***	-	-	*1155	-	*354	*746	-	***	1941	***	***
55 Contributions or gifts	1586	***	-	-	-	-	-	-	-	***	32	***	***
56 Amortization	7672	***	-	-	*15	-	-	-	-	***	397	***	***
57 Depreciation	213896	***	-	-	*3800	-	*1221	*5386	**	***	7464	***	***
58 Depletion	40350	***	-	-	-	-	-	-	-	***	798	***	***
59 Advertising	6838	***	-	-	*453	-	*121	*41	**	***	161	***	***
60 Pension, prof sh, stock, annuity	36864	***	-	-	*1017	-	*256	*2363	**	***	474	***	***
61 Employee benefit programs	106491	***	-	-	*1250	-	*882	*1127	**	***	5691	***	***
62 Net loss, noncapital assets	3903	***	-	-	-	-	-	-	-	***	71	***	***
63 Other deductions	547077	***	-	-	*23387	-	*8544	*3847	**	***	13188	***	***
64 Total receipts less total deducts	273175	***	-	-	*2734	-	*747	*23831	**	***	17280	***	***
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	-	***	-	***	***
66 Net income, total	273154	***	-	-	*2734	-	*747	*23831	**	***	17280	***	***
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	***	***
68 Net income, Form 1120F	*14612	***	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120S	*23831	***	-	-	-	-	-	*23831	**	***	-	***	***
70 Statutory special deductions, total	115295	***	-	-	-	-	*747	-	-	***	8128	***	***
71 Net operating loss deduction	114598	***	-	-	-	-	*747	-	-	***	8060	***	***
72 Dividends received deduction	697	***	-	-	-	-	-	-	-	***	69	***	***
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	***	***
74 Income subject to tax	134029	***	-	-	*2734	-	-	-	-	***	9152	***	***
75 Income tax before credits, total	50488	***	-	-	*410	-	-	-	-	***	3317	***	***
76 Regular tax	45878	***	-	-	*410	-	-	-	-	***	3112	***	***
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	***	***
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	-	***	***
79 Alternative minimum tax	*4256	***	-	-	-	-	-	-	-	***	175	***	***
80 Environmental tax	342	***	-	-	-	-	-	-	-	***	17	***	***
81 Foreign tax credit	14	***	-	-	-	-	-	-	-	***	-	***	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	***	***
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	***	***
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	5	***	***
85 General business credit	1168	***	-	-	-	-	-	-	-	***	376	***	***
86 Prior year minimum tax credit	1048	***	-	-	-	-	-	-	-	***	2936	***	***
87 Income tax after credits, total	48258	***	-	-	*410	-	-	-	-	***		***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Concrete, gypsum, and plaster products

MINOR INDUSTRY 3270
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2737	*231	*408	*517	*255	455	656	95	76	27	6	5	7
2 Total assets	11362385	-	*3326	*65610	*101624	316540	1471270	658803	987260	949470	383328	797104	5628050
3 Cash	816200	-	*1043	*4844	*10437	32079	202647	82463	106420	57100	30899	37701	250567
4 Notes and accounts receivable	2159027	-	*1225	*24362	*32695	69142	346567	177202	227746	185487	67195	171458	855948
5 Less: Allowance for bad debts	56164	-	-	-	*159	*51	4104	*2594	5844	*3611	5830	2866	31103
6 Inventories	1046917	-	*245	*11694	*13254	50994	165180	71964	100096	158898	39124	57593	377875
7 Investments in govt. obligations, Total	*104237	-	-	-	-	-	*42	*11205	*18998	*63787	10091	-	114
8 Tax-exempt securities	*14494	-	-	-	-	-	*2320	*878	*498	-	8400	-	2398
9 Other current assets	282655	-	-	*199	*3737	*3439	39277	25679	41824	28302	9317	21411	109469
10 Loans to stockholders	41339	-	-	*5537	*179	*6353	*13673	-	*10725	*844	3279	-	750
11 Mortgage and real estate loans	*6434	-	-	-	-	*4747	-	-	*1605	-	81	-	-
12 Other investments	955312	-	-	*733	-	*1736	58395	*74573	50658	90523	59025	159555	460114
13 Depreciable assets	8046726	-	*6064	*60016	*119654	412246	1703337	566477	960364	754905	339102	603134	2521427
14 Less: Accumulated depreciation	4506201	-	*5252	*42801	*81272	286807	1144894	398179	612041	500329	221977	326176	886473
15 Depletable assets	715580	-	-	-	-	-	*6978	*32058	*45020	*32885	8435	31594	558610
16 Less: Accumulated depletion	121667	-	-	-	-	-	*3220	*14580	*38695	*10377	1507	2529	50759
17 Land	776565	-	-	*1115	*1742	*17127	55077	*27004	41309	69629	25937	34596	503028
18 Intangible assets (Amortizable)	910833	-	-	*218	*38	*9868	*8489	*4781	*16583	*8493	7157	5618	849588
19 Less: Accumulated amortization	65322	-	-	-	*18	*5388	*585	*3367	*3607	*2286	2636	1705	45731
20 Other assets	235421	-	-	*-306	*1337	*1055	22090	*3241	25598	15219	7236	7721	152229
21 Total liabilities	11362385	-	*3326	*65610	*101624	316540	1471270	658803	987260	949470	383328	797104	5628050
22 Accounts payable	1077248	-	-	*4588	*10911	29677	202269	51221	79725	82113	26631	53327	536787
23 Mort, notes, and bonds under 1 yr	853262	-	-	*3763	*7376	*60705	128339	22446	55747	80625	28496	15582	450183
24 Other current liabilities	794961	-	*434	*12335	*7017	13684	92584	47075	59973	40112	23653	37955	460139
25 Loans from stockholders	438026	-	*8800	*2587	*16145	*10863	71604	*20002	*56412	*604	7041	56237	187731
26 Mort, notes, bonds, 1 yr or more	3309603	-	-	*759	*10231	*53120	213715	*55981	109346	150691	51983	178249	2485528
27 Other liabilities	825054	-	-	*298	*2388	*1945	12477	*3272	28543	27698	26954	44395	677083
28 Net worth	4064231	-	*-5908	*41279	*47556	146546	750282	458805	597513	567628	218570	411360	830600
29 Capital stock	445257	-	*3266	*22471	*2750	19212	78796	14567	47914	31046	7706	5640	211889
30 Paid-in or capital surplus	1305405	-	-	*8341	*12013	*5270	8575	*5535	60708	56078	15676	159644	973565
31 Retained earnings, appropriated	*44477	-	-	-	-	*4296	-	-	*18180	*22002	-	-	-
32 Retained earnings, unappropriate	1572317	-	-	*10812	*32793	120642	424561	*298451	405966	286952	162313	182649	-352822
33 Retained earnings (S CORP)	828991	-	*-9174	-	-	*17854	293892	*149362	*86313	*194440	32874	63428	-
34 Less: Cost of treasury stock	132216	-	-	*344	-	*20728	*55543	*9111	*21567	*22890	-	-	2033
35 Total receipts	14751844	*439917	*24498	*192630	*248444	645747	2957447	1118432	1347506	1316020	521538	915482	5024184
36 Business receipts	14265788	*395708	*24000	*168654	*246500	635331	2903968	1086489	1322438	1298150	510387	884487	4789677
37 Interest	152959	*137	-	*746	*277	*1613	7429	*4010	4995	2333	3448	8686	119283
38 Interest on govt. obligations, State and local	1616	-	-	-	-	-	*371	*95	*245	-	669	126	109
39 Rents	10867	*1025	-	*5	-	*48	*1225	*1361	*1411	*1370	678	457	3287
40 Royalties	*2390	-	-	-	-	-	-	-	-	*177	20	13	2181
41 Net S-T cap gain less net LT loss	*18223	-	-	*17528	-	*272	*42	-	*381	-	-0	-	-
42 Net L-T cap gain less net ST loss	39445	-	-	-	*210	*835	*14168	-	*633	*585	432	72	22510
43 Net gain, noncapital assets	108462	*41232	-	-	*794	*4878	19380	*486	4663	3185	917	1724	31202
44 Dividends, domestic corporations	6774	-	-	-	-	*2	*16	*5	*1138	*3620	1404	-	590
45 Dividends, foreign corporations	*18372	-	-	-	-	-	-	-	*56	979	21	-	17316
46 Other receipts	126949	*1815	*498	*5697	*663	*2767	10848	25986	11546	5622	3561	19918	38028
47 Total deductions	14049464	*415352	*23539	*172529	*233181	608457	2805187	1012129	1252669	1235100	482874	857433	4951014
48 Cost of sales and operations	9827924	*229666	*9042	*78426	*139413	340788	1869876	735165	910193	933791	350970	616744	3613852
49 Compensation of officers	292753	*14523	*3266	*2587	*7202	29031	102520	28074	29718	18652	10148	11864	35168
50 Repairs	153454	*28371	-	*2864	*3650	12462	55765	*7428	7445	4769	5571	8694	16434
51 Bad debts	48080	*1118	-	-	*439	*2256	15200	5614	5171	4364	1017	2562	10338
52 Rent paid on business property	95923	*5345	*483	*1120	*4548	13113	15695	*4642	6481	4205	1450	3066	35776
53 Taxes paid	361008	*17648	*1502	*9723	*7949	28831	82372	29541	35445	28640	9880	27394	82083
54 Interest paid	468180	*4924	-	*1865	*5924	10541	29549	6232	10394	15899	8992	20332	353529
55 Contributions or gifts	7094	*194	-	*33	*96	*759	1253	*725	1535	*560	615	306	1018
56 Amortization	20135	*228	-	-	*8	*2292	*2805	*1267	2126	*617	1109	1093	8590
57 Depreciation	606483	*8950	-	*3576	*12904	34445	131628	45552	66494	48218	24379	52127	178212
58 Depletion	47938	-	-	-	-	-	*151	*1864	*4270	*4283	2906	3487	30977
59 Advertising	56521	*998	*30	*275	*391	2084	11242	3285	3867	4978	972	1830	26569
60 Pension, prof sh, stock, annuity	67043	-	-	-	*351	*1744	15480	*5178	12510	4521	2579	4622	20057
61 Employee benefit programs	213873	*2075	-	*1748	*4194	9558	31992	*12351	14755	23446	1817	24479	87458
62 Net loss, noncapital assets	2021	-	-	-	-	-	*436	*186	*28	*30	946	-	394
63 Other deductions	1781032	*101312	*9217	*70313	*46114	120554	439223	125024	142236	138128	59520	78832	450560
64 Total receipts less total deducts	702380	*24565	*959	*20100	*15263	37290	152260	106303	94837	80920	38664	58050	73170
65 Const taxable inc frm rel frn corps	17477	-	-	-	-	-	-	-	-	-	3	-	17474
66 Net income, total	718242	*24565	*959	*20100	*15263	37290	151889	106207	94592	80920	37998	57924	90534
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	179448	*9435	*959	-	-	*3015	64878	*48747	*14087	*24493	5121	8713	-
70 Statutory special deductions, total	124006	*1471	-	*18182	*5093	*7234	*5722	*4	7597	*4729	4592	18855	50528
71 Net operating loss deduction	117925	*1471	-	*18182	*5093	*7232	*5711	-	*6731	*862	3609	18855	50179
72 Dividends received deduction	6081	-	-	-	-	*1	*11	*4	*866	*3867	983	-	349
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	415282	*13659	-	*1919	*10170	*27041	81288	*57457	72959	*51720	28286	30776	40007
75 Income tax before credits, total	145382	*4698	-	*576	*2283	*6833	25901	*19535	25221	18203	9811	13073	19247
76 Regular tax	135843	*4629	-	*288	*2283	*6833	25718	*19535	24816	*17577	9718	10591	13855
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	9193	*70	-	*277	-	-	*182	-	*390	*590	61	2417	5206
80 Environmental tax	346	-	-	*12	-	-	-	*-0	*15	*36	33	64	186
81 Foreign tax credit	*65	-	-	-	-	-	-	-	*62	-	3	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	765	-	-	-	*176	-	*38	-	*50	*163	305	2	31
86 Prior year minimum tax credit	3082	-	-	-	-	*203	*958	-	*829	*32	432	-	628
87 Income tax after credits, total	141469	*4698	-	*576	*2107	*6630	24905	*19535	24280	18008	9071	13071	18588

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Other nonmetallic mineral products

MINOR INDUSTRY 3298
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets									
1	Number of returns	1816	***	*268	*400	*462	*123	402	*62	48	*12	***	9	***
2	Total assets	10176287	***	*17260	*84133	*193506	*73629	752196	*383842	767386	*453969	***	1401265	***
3	Cash	487814	***	*12261	*9971	*24447	*13413	88651	*43217	45094	*34991	***	56066	***
4	Notes and accounts receivable	1550454	***	-	*41443	*45409	*22039	212013	*81643	167948	*68693	***	246041	***
5	Less: Allowance for bad debts	71239	***	-	-	-	-	*2292	*1312	8736	*2062	***	10732	***
6	Inventories	1317458	***	*867	*7883	*37596	*11694	164111	*91331	213195	*66563	***	210280	***
7	Investments in govt. obligations, Total	2091	***	-	-	-	-	-	-	-	-	***	-	***
8	Tax-exempt securities	*39290	***	-	-	-	-	-	*2093	-	336	***	-	***
9	Other current assets	263663	***	*268	*300	*12667	*368	21466	*18248	70931	*21335	***	37312	***
10	Loans to stockholders	29919	***	-	*2248	*7038	-	*9754	-	*655	8182	***	80	***
11	Mortgage and real estate loans	1451	***	-	-	-	-	-	-	-	-	***	1451	***
12	Other investments	1711960	***	-	*892	*22720	*5448	40102	*17726	*34696	*29493	***	186019	***
13	Depreciable assets	5739623	***	*10787	*87723	*139631	*87419	546993	*357449	488558	*440148	***	964253	***
14	Less: Accumulated depreciation	3261863	***	*9476	*68505	*101789	*67802	364357	*256562	295471	*235500	***	500288	***
15	Depletable assets	188516	***	-	-	-	-	-	*3967	*8144	*581	***	27378	***
16	Less: Accumulated depletion	11721	***	-	-	-	-	-	*1125	*1296	*43	***	5788	***
17	Land	182663	***	-	*1802	*2437	*280	27451	*17650	33100	*12563	***	26729	***
18	Intangible assets (Amortizable)	1952070	***	-	-	*6881	*1026	*13159	*75617	*3941	*1801	***	111317	***
19	Less: Accumulated amortization	313850	***	-	-	*3575	*375	*8601	*66503	*2792	*669	***	13298	***
20	Other assets	367990	***	*2554	*376	*45	*119	3746	*403	*9419	*7556	***	64445	***
21	Total liabilities	10176287	***	*17260	*84133	*193506	*73629	752196	*383842	767386	*453969	***	1401265	***
22	Accounts payable	801141	***	-	*26225	*23542	*11500	130463	*36238	79733	*29600	***	94257	***
23	Mort, notes, and bonds under 1 yr	510383	***	-	*5007	*13882	*2483	52404	*17547	95268	*26065	***	62641	***
24	Other current liabilities	739930	***	*681	*666	*10039	*3389	47570	*19114	48093	*32229	***	119474	***
25	Loans from stockholders	85727	***	*411	-	*775	*3277	*34936	*1173	*26408	-	***	-	***
26	Mort, notes, bonds, 1 yr or more	2608864	***	-	-	*47247	*6051	97871	*49521	69872	*59972	***	366572	***
27	Other liabilities	558577	***	*-0	-	*12382	-	*10476	*4095	*6043	*17847	***	119910	***
28	Net worth	4871665	***	*16168	*52234	*85639	*46929	378476	*256153	441968	*288256	***	638410	***
29	Capital stock	294266	***	*13398	*16642	*10165	*1811	44045	*9673	46713	*42550	***	62482	***
30	Paid-in or capital surplus	2599487	***	-	*12869	*20202	*5468	61898	*25108	*106201	*3971	***	244978	***
31	Retained earnings, appropriated	14613	***	-	-	-	-	-	-	-	50	***	-	***
32	Retained earnings, unappropriate	1381579	***	-	*31352	*27575	*20030	148273	*174150	*93342	*90179	***	360219	***
33	Retained earnings (S CORP)	699255	***	*2771	-	*30188	*29064	*159107	*63812	*205347	*151506	***	-	***
34	Less: Cost of treasury stock	117534	***	-	*8630	*2491	*9444	*34847	*16590	*9635	-	***	29268	***
35	Total receipts	11237677	***	*69500	*255929	*679997	*238386	1920644	*577579	1126624	*598125	***	1505245	***
36	Business receipts	11027428	***	*69232	*242158	*674715	*238225	1907212	*566989	1112037	*590283	***	1467024	***
37	Interest	59928	***	-	*63	*955	-	1928	*1351	*2122	*2571	***	15656	***
38	Interest on govt. obligations, State and local	*2019	***	-	-	-	-	-	*116	*363	75	***	324	***
39	Rents	6365	***	-	-	-	-	*24	*61	*130	*1001	***	1503	***
40	Royalties	15666	***	-	-	-	-	*2777	*50	*22	-	***	2221	***
41	Net S-T cap gain less net LT loss	*1040	***	-	-	-	-	-	*24	-	-	***	53	***
42	Net L-T cap gain less net ST loss	12738	***	-	-	*4861	-	*84	*148	*80	-	***	3578	***
43	Net gain, noncapital assets	8598	***	-	*547	-	-	*1714	*271	*4742	*79	***	701	***
44	Dividends, domestic corporations	2910	***	-	-	-	-	*190	-	*5	*195	***	1257	***
45	Dividends, foreign corporations	6131	***	-	-	-	-	-	-	-	-	***	2870	***
46	Other receipts	94854	***	*268	*13161	*-534	*162	6715	*8569	7122	*3922	***	10058	***
47	Total deductions	10640142	***	*69381	*247364	*632664	*210479	1796878	*524243	1026259	*522419	***	1421828	***
48	Cost of sales and operations	7052697	***	*13086	*118897	*448518	*141550	1248420	*372713	737039	*374162	***	933174	***
49	Compensation of officers	246677	***	*5573	*6170	*49414	*23107	91199	*9193	19108	*7693	***	13540	***
50	Repairs	147119	***	*31	*6122	*3091	*4198	11514	*5831	4677	*1608	***	6636	***
51	Bad debts	42079	***	-	-	*860	*591	3655	*4551	4088	*296	***	1746	***
52	Rent paid on business property	124460	***	*11065	*2152	*14783	*1278	33792	*648	4224	*2981	***	9332	***
53	Taxes paid	277100	***	*1250	*9065	*23536	*3206	46339	*17086	19228	*15043	***	39386	***
54	Interest paid	256473	***	-	*1592	*4506	*1707	13647	*5075	12598	*7017	***	40671	***
55	Contributions or gifts	5527	***	-	*79	*83	*27	901	*59	*376	*120	***	2733	***
56	Amortization	31265	***	-	-	*1033	*404	*1129	*10276	*222	*777	***	6519	***
57	Depreciation	371378	***	*1850	*9037	*8883	*6440	43175	*18237	31353	*29973	***	62012	***
58	Depletion	25045	***	-	-	-	-	-	*1179	*3203	*2079	***	12051	***
59	Advertising	88307	***	*420	*213	*2782	*738	9958	*2132	7125	*2722	***	7352	***
60	Pension, prof sh, stock, annuity	80268	***	-	-	*2358	*3000	*15371	*1801	4100	*3872	***	16625	***
61	Employee benefit programs	231182	***	-	*269	*10829	*1801	16278	*8684	9393	*10669	***	50417	***
62	Net loss, noncapital assets	7348	***	-	-	*267	-	*12	*1	*1116	*650	***	1147	***
63	Other deductions	1653218	***	*36106	*93768	*61719	*22433	261487	*66777	168409	*62756	***	218488	***
64	Total receipts less total deducts	597534	***	*118	*8565	*47334	*27907	123766	*53336	100365	*75706	***	83417	***
65	Const taxable inc frm rel frn corps	*2192	***	-	-	-	-	-	-	*10	*7	***	659	***
66	Net income, total	597707	***	*118	*8565	*47334	*27907	123766	*53219	100011	*75637	***	83753	***
67	Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	-	***
68	Net income, Form 1120F	10001	***	-	-	-	-	-	-	-	-	***	-	***
69	Net income, Form 1120S	265384	***	*118	-	*23523	*25762	*69697	*26437	*63474	*42957	***	16090	***
70	Statutory special deductions, total	72563	***	-	*6430	*4813	-	*21625	-	*6545	*2643	***	12694	***
71	Net operating loss deduction	67188	***	-	*6430	*4813	-	*21492	-	*6542	*2507	***	3396	***
72	Dividends received deduction	5375	***	-	-	-	-	*133	-	*3	*136	***	-	***
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	67663	***
74	Income subject to tax	259956	***	-	*2135	*18998	*2145	32444	*26782	*29992	*30233	***	28634	***
75	Income tax before credits, total	98974	***	-	*320	*5842	*322	9323	*9039	*10966	*10410	***	23444	***
76	Regular tax	85596	***	-	*320	*5842	*322	9322	*9039	*10193	*10283	***	-	***
77	Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	-	***
78	Recapture of investment credit	2	***	-	-	-	-	-	-	-	-	***	5044	***
79	Alternative minimum tax	12719	***	-	-	-	-	-	-	*410	*92	***	115	***
80	Environmental tax	280	***	-	-	-	-	1	-	*16	*35	***	413	***
81	Foreign tax credit	*1697	***	-	-	-	-	-	-	-	*56	***	-	***
82	U.S. Possessions tax credit	1339	***	-	-	-	-	1339	-	-	-	***	-	***
83	Orphan drug credit	-	***	-	-	-	-	-	-	-	-	***	-	***
84	Nonconventional source fuel credit	1	***	-	-	-	-	-	-	-	-	***	642	***
85	General business credit	*2669	***	-	-	-	-	*380	-	-	-	***	31	***
86	Prior year minimum tax credit	31	***	-	-	-	-	-	-	-	-	***	27548	***
87	Income tax after credits, total	93236	***	-	*320	*5842	*322	7604	*9039	*10966	*10354	***		

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 22
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2307	*306	*3	*247	*385	*164	757	138	142	63	35	31	36
2	Total assets	49140094	-	*1	*56070	*158387	*143354	1614097	994075	2248214	2109164	2586965	4782049	34447717
3	Cash	2002844	-	*1	*9862	*7177	*11001	127738	113067	115236	128399	68097	241718	1180547
4	Notes and accounts receivable	10700283	-	-	*2150	*48616	*65476	520913	298510	605003	523968	709984	957767	6967896
5	Less: Allowance for bad debts	190272	-	-	-	*529	*732	1900	*3162	13560	7122	10466	21146	131656
6	Inventories	7442349	-	-	-	*23660	*29147	331151	167187	458208	414621	549702	936800	4531875
7	Investments in govt. obligations, Total	69241	-	-	-	-	-	-	*22609	*194	*14591	4588	-	27260
8	Tax-exempt securities	*59810	-	-	-	-	-	-	-	*18156	*32997	-	-	8657
9	Other current assets	2148072	-	-	-	*1208	*7759	41442	58263	85045	94388	78899	116998	1664070
10	Loans to stockholders	192509	-	-	-	*3237	-	17281	*2437	*9417	*746	6775	5010	147607
11	Mortgage and real estate loans	*1869	-	-	-	-	-	*761	-	-	*164	945	-	-
12	Other investments	6319270	-	-	*659	*2353	*11567	37246	*56342	162653	75906	109267	467476	5395803
13	Depreciable assets	32540232	-	-	*57163	*287191	*49294	1467172	556914	1615730	1661596	1770150	3001416	22073605
14	Less: Accumulated depreciation	17156561	-	-	*13451	*220472	*37807	983737	333504	916807	939238	863954	1472238	11375354
15	Depletable assets	886730	-	-	-	-	-	-	-	*860	-	947	184777	700146
16	Less: Accumulated depletion	479480	-	-	-	-	-	-	-	*647	-	345	166031	312457
17	Land	543891	-	-	-	*6917	-	30553	*18638	50461	42872	54953	72514	266985
18	Intangible assets (Amortizable)	1401900	-	-	-	-	*29	*18718	*5100	38857	42579	81939	295082	919597
19	Less: Accumulated amortization	404130	-	-	-	-	*29	*9178	*1070	17163	15742	24437	41699	294812
20	Other assets	3061536	-	-	*-312	*-971	*7649	15937	*32743	36573	38439	49923	203607	2677948
21	Total liabilities	49140094	-	*1	*56070	*158387	*143354	1614097	994075	2248214	2109164	2586965	4782049	34447717
22	Accounts payable	5440593	-	-	*534	*29749	*59540	254797	180086	339127	232050	388973	530059	3425679
23	Mort, notes, and bonds under 1 yr	2309195	-	-	-	*24023	*14752	235240	102790	268280	214190	181603	225697	1042620
24	Other current liabilities	4238224	-	-	*4344	*5651	*5641	108498	63514	185814	147994	168193	351326	3197249
25	Loans from stockholders	1770724	-	-	*509	*6893	*3833	64937	*28225	*49396	*11584	16602	29598	1559147
26	Mort, notes, bonds, 1 yr or more	8315571	-	-	-	*43762	*1870	233087	149855	303340	252976	498904	913285	5918491
27	Other liabilities	5522566	-	-	*36343	*-494	-	15630	*27622	82817	105857	102217	573736	4578839
28	Net worth	21543220	-	*1	*14340	*48803	*57718	701908	441983	1019442	1144513	1230472	2158347	14725693
29	Capital stock	2373758	-	*108	*2348	*28898	*4673	117775	38214	74824	163852	122787	502464	1317816
30	Paid-in or capital surplus	9215718	-	*317	*956	*18680	*3974	104757	*37833	114546	137541	309922	906383	7580808
31	Retained earnings, appropriated	*43695	-	-	-	-	-	*12252	-	-	-	-	1735	29708
32	Retained earnings, unappropriate	8740946	-	*-385	*7175	*-8810	*49962	270805	*194296	365872	434820	524997	702115	6200100
33	Retained earnings (S CORP)	2064892	-	-	*3889	*25943	-	322512	*199967	491778	463296	299401	55586	202519
34	Less: Cost of treasury stock	895789	-	*39	*27	*15909	*892	126193	*28326	*27578	54997	26634	9936	605258
35	Total receipts	64901241	*335946	*11329	*132225	*570256	*462684	4656091	5025634	4333553	3910834	4612525	7010158	33840007
36	Business receipts	63005002	*327959	*688	*110042	*565764	*461146	4633430	5011515	4305737	3730371	4577811	6915104	32365435
37	Interest	422188	*1447	-	*-0	*332	*231	2089	*3716	6808	4198	11069	23967	368331
38	Interest on govt. obligations, State and local	6202	-	-	-	-	-	-	-	*1065	*1323	301	1364	2149
39	Rents	406240	-	*10	-	*3378	-	*1395	*70	*990	*1080	2936	9143	387237
40	Royalties	145114	-	-	-	-	-	-	-	*431	-	1772	11479	131431
41	Net S-T cap gain less net LT loss	*444	-	-	-	-	-	*61	-	*15	-	1	4	364
42	Net L-T cap gain less net ST loss	78901	*5045	-	-	-	-	*46	*1194	*255	*5139	1313	1487	64423
43	Net gain, noncapital assets	107007	*567	-	*21310	*140	*195	*349	*4180	3907	2074	2205	3917	68163
44	Dividends, domestic corporations	14721	-	-	-	-	*277	*213	*1392	*162	*35	684	491	11467
45	Dividends, foreign corporations	189558	-	-	-	-	-	-	-	-	-	430	5467	183662
46	Other receipts	525864	*929	*10631	*872	*643	*835	18508	3566	14183	166615	14003	37736	257344
47	Total deductions	61756880	*313363	*1973	*121779	*552919	*452841	4457410	4929047	4124177	3664253	4370825	6736324	32031971
48	Cost of sales and operations	49456854	*250547	-	*36106	*384599	*336916	3557933	4508074	3363728	2879083	3809073	5374505	24956290
49	Compensation of officers	675342	*4790	-	*3065	*18934	*26078	158396	81836	99568	54654	34797	53272	139952
50	Repairs	565550	-	*1	*5241	*2900	*491	23109	*5096	19006	31198	10417	49413	418678
51	Bad debts	80892	*2784	-	*6853	-	*1496	3991	*2525	7125	3560	4230	14321	34008
52	Rent paid on business property	317639	*860	-	*10976	*4599	*4917	25949	10370	8869	13096	9655	34863	193485
53	Taxes paid	1144564	*8178	*-0	*2692	*15191	*7109	114142	39530	70830	74555	54640	129223	628474
54	Interest paid	984540	*8336	-	*1251	*7159	*3306	49663	22814	45893	32061	46589	81442	686025
55	Contributions or gifts	44130	-	-	-	*196	*87	708	*324	790	1272	1651	3397	35704
56	Amortization	107700	*250	-	-	-	*44	7142	*1894	5452	3222	7251	11036	71409
57	Depreciation	1910519	*8957	-	*7847	*13677	*5346	88367	39954	111968	103319	116831	180848	1233406
58	Depletion	131556	-	-	-	-	-	-	-	*50	-	1235	978	129292
59	Advertising	108938	*338	-	*308	*290	*1743	4860	4195	10224	6134	4285	12770	63792
60	Pension, prof sh, stock, annuity	381068	-	-	-	*1515	*4154	20627	*19849	25002	22003	19082	43829	225008
61	Employee benefit programs	1042856	*6666	*17	-	*12661	*2293	79091	21829	63092	73582	38196	110943	634486
62	Net loss, noncapital assets	21961	-	-	-	-	*41	*129	-	*2228	*1014	3362	1697	13490
63	Other deductions	4782771	*21659	*1955	*47440	*91199	*58819	323303	170758	290349	365500	209530	633787	2568471
64	Total receipts less total deducts	3144361	*22583	*9356	*10446	*17337	*9843	198681	96587	209377	246581	241700	273834	1808036
65	Const taxable inc frm rel frn corps	130233	-	-	-	-	-	-	-	-	379	1018	194	128642
66	Net income, total	3268392	*22583	*9356	*10446	*17337	*9843	198681	96587	208312	245638	242418	272664	1934528
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	582990	*16580	-	*10197	*5466	-	125003	*50333	134313	117795	94213	949	28141
70	Statutory special deductions, total	434899	*6003	*9356	*249	*8312	*1296	*31056	*7753	*14872	*4902	40853	45566	264682
71	Net operating loss deduction	397427	*6003	*9356	*249	*8312	*1102	*30907	*6841	*14758	*4877	40268	43456	231297
72	Dividends received deduction	37472	-	-	-	-	*194	*149	*912	*113	*25	584	2110	33385
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	2255770	-	-	-	*3559	*8547	42622	*38501	63901	122946	107839	226149	1641705
75	Income tax before credits, total	830988	-	-	-	*534	*1435	12894	*14560	22501	43963	42579	83443	609078
76	Regular tax	779998	-	-	-	*534	*1435	12606	*13080	21674	41802	36808	78061	573999
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	46844	-	-	-	-	-	*288	*1480	*711	*1664	5514	5031	32156
80	Environmental tax	3415	-	-	-	-	-	-	-	*8	102	168	352	2786
81	Foreign tax credit	125099	-	-	-	-	-	-	-	-	*26	798	1127	123148
82	U.S. Possessions tax credit	18	-	-	-	-	-	-	-	18	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	119	-	-	-	-	-	-	-	-	-	-	119	-
85	General business credit	7680	-	-	-	-	-	*299	*331	*85	*117	437	2266	4146
86	Prior year minimum tax credit	29331	-	-	-	-	-	-	*313	*1445	*413	2099	3186	21874
87	Income tax after credits, total	668741	-	-	-	*534	*1435	12595	*13916	20954	43407	39244	76746	459910

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1178	-	*3	*247	*242	*124	337	*62	63	38	23	17	21
2 Total assets	22094752	-	*1	*56070	*102254	*104986	673535	*448299	917230	1287210	1722127	2681661	14101379
3 Cash	945718	-	*1	*9862	*1394	*9574	36690	*80641	39780	92551	51196	135674	488356
4 Notes and accounts receivable	4399061	-	-	*2150	*37469	*44561	211051	*133948	213011	284234	457043	484624	2530970
5 Less: Allowance for bad debts	86468	-	-	-	-	*586	*901	*1580	4846	4626	6340	14078	53512
6 Inventories	4190654	-	-	-	*21091	*16937	139230	*55476	156565	263773	386165	582976	2568441
7 Investments in govt. obligations, Total	*29362	-	-	-	-	-	-	*8721	*194	-	4588	-	15859
8 Tax-exempt securities	*46700	-	-	-	-	-	-	-	*5173	*32870	-	-	8657
9 Other current assets	693036	-	-	-	*190	*6298	19852	*35165	47666	37727	37849	81897	426391
10 Loans to stockholders	23646	-	-	-	*394	-	*13492	-	*3332	*46	6215	-	167
11 Mortgage and real estate loans	945	-	-	-	-	-	-	-	-	-	945	-	-
12 Other investments	2464266	-	-	*659	-	*11567	*7141	*946	54815	47835	80834	185460	2075010
13 Depreciable assets	15734332	-	-	*57163	*164813	*44609	639052	*251488	747913	1037853	1242937	1991134	9557371
14 Less: Accumulated depreciation	8414862	-	-	*13451	*128298	*35551	415860	*147097	390560	577461	665788	1035841	5004954
15 Depletable assets	*207555	-	-	-	-	-	-	-	*706	-	947	184777	21125
16 Less: Accumulated depletion	*175446	-	-	-	-	-	-	-	*647	-	345	166031	8423
17 Land	299537	-	-	-	*6171	-	8045	*327	26470	28339	37642	39320	153222
18 Intangible assets (Amortizable)	543148	-	-	-	-	*29	*12966	*1558	*13304	28868	50433	152433	283557
19 Less: Accumulated amortization	91030	-	-	-	-	*29	*5491	*1023	*8769	7020	13303	13524	41871
20 Other assets	1284600	-	-	*-312	*-971	*7577	*8268	*29730	13123	22220	51110	72839	1081015
21 Total liabilities	22094752	-	*1	*56070	*102254	*104986	673535	*448299	917230	1287210	1722127	2681661	14101379
22 Accounts payable	2687234	-	-	*534	*23442	*34757	90170	*107938	113654	124780	234385	291003	1666571
23 Mort, notes, and bonds under 1 yr	1064428	-	-	-	*21094	*7845	131894	*72348	95460	124417	152236	149271	309862
24 Other current liabilities	1863127	-	-	*4344	*1584	*4716	51461	*29679	88981	85800	112901	213520	1270142
25 Loans from stockholders	94442	-	-	*509	*6893	-	*20924	*3968	*4986	*1306	14667	27662	13526
26 Mort, notes, bonds, 1 yr or more	4023982	-	-	-	*9877	*1870	109968	*87760	125395	122539	291077	478888	2796608
27 Other liabilities	2291069	-	-	*36343	-	-	*888	*5955	25098	71876	56553	281920	1812435
28 Net worth	10070470	-	*1	*14340	*39365	*55798	268231	*140650	463656	756491	860307	1239396	6232234
29 Capital stock	1361016	-	*108	*2348	*24287	*4633	60469	*3710	31564	147349	104269	375938	606341
30 Paid-in or capital surplus	4505518	-	*317	*956	*18680	*3974	*19370	*25187	57891	99867	274753	439838	3564687
31 Retained earnings, appropriated	*23154	-	-	-	-	-	*3818	-	-	-	-	-	19336
32 Retained earnings, unappropriate	3807273	-	*-385	*7175	*-28699	*48083	79278	*79871	*164813	262993	354882	429192	2410071
33 Retained earnings (S CORP)	846592	-	-	*3889	*25943	-	*112771	*43109	223702	286416	150762	-	-
34 Less: Cost of treasury stock	473083	-	*39	*27	*847	*892	*7474	*11227	*14314	*40132	24359	5572	368201
35 Total receipts	30825529	-	*11329	*132225	*415650	*336384	1933800	*862314	1553087	2520817	2524469	3622108	16913347
36 Business receipts	30281957	-	*688	*110042	*411490	*335084	1920662	*855204	1545401	2498728	2495685	3571119	16537854
37 Interest	156943	-	-	*-0	-	*187	*187	*1938	*1272	*1477	9900	5893	136089
38 Interest on govt. obligations, State and local	4220	-	-	-	-	-	-	-	*274	*1031	137	844	1933
39 Rents	26934	-	*10	-	*3378	-	*858	-	*466	*199	2931	7410	11682
40 Royalties	41879	-	-	-	-	-	-	-	*8	-	1764	10993	29113
41 Net S-T cap gain less net LT loss	*68	-	-	-	-	-	*61	-	-	-	-	4	3
42 Net L-T cap gain less net ST loss	48082	-	-	-	-	-	*46	-	*54	*4735	22	979	42245
43 Net gain, noncapital assets	43180	-	-	*21310	*140	-	*102	*2508	*312	*1404	684	3660	13060
44 Dividends, domestic corporations	4437	-	-	-	-	*277	-	-	*90	*-0	93	354	3621
45 Dividends, foreign corporations	34397	-	-	-	-	-	-	-	-	-	430	4979	28988
46 Other receipts	183433	-	*10631	*872	*643	*835	11886	*2664	5211	13241	12821	15872	108758
47 Total deductions	29102895	-	*1973	*121779	*405059	*329088	1853472	*795163	1453010	2326844	2380716	3464200	15971591
48 Cost of sales and operations	22886312	-	-	*36106	*293549	*242674	1436005	*619123	1167452	1926303	2008413	2639956	12516730
49 Compensation of officers	322214	-	-	*3065	*12966	*19088	85539	*18500	30574	28313	24209	32318	67640
50 Repairs	312677	-	*1	*5241	*2323	*491	5351	*1486	3471	5753	9115	46386	233058
51 Bad debts	43424	-	-	*6853	-	*870	*755	*1707	2975	3047	3080	8413	15723
52 Rent paid on business property	154855	-	-	*10976	*3734	*4169	17994	*2833	3917	8410	8226	25681	68916
53 Taxes paid	649863	-	*-0	*2692	*11011	*6724	54901	*22918	30024	44759	36755	79392	360687
54 Interest paid	485487	-	-	*1251	*3859	*1101	25235	*16665	15185	17213	27915	42290	334773
55 Contributions or gifts	15723	-	-	-	-	*87	*294	*238	*185	*890	1171	2018	10840
56 Amortization	46380	-	-	-	-	*38	*3433	*1553	4988	1629	4207	8101	22432
57 Depreciation	935537	-	-	*7847	*6899	*3742	37926	*19255	55611	67845	65318	111836	559259
58 Depletion	24884	-	-	-	-	-	-	-	*50	-	1235	978	22620
59 Advertising	48311	-	-	*308	*279	*887	1967	*1362	1486	3510	3281	6701	28531
60 Pension, prof sh, stock, annuity	248373	-	-	-	-	*4154	9359	*16151	13183	15182	13166	28134	149043
61 Employee benefit programs	677523	-	*17	-	*4963	*2293	44312	*10264	15961	48712	26820	59531	464650
62 Net loss, noncapital assets	14633	-	-	-	-	*41	*71	-	*1621	*1013	1516	846	9525
63 Other deductions	2236699	-	*1955	*47440	*65476	*42729	130329	*63108	106324	154266	146288	371620	1107164
64 Total receipts less total deducts	1722634	-	*9356	*10446	*10590	*7295	80329	*67151	100078	193973	143752	157908	941757
65 Const taxable inc frm rel frn corps	9705	-	-	-	-	-	-	-	-	379	1018	194	8113
66 Net income, total	1728119	-	*9356	*10446	*10590	*7295	80329	*67151	99804	193320	144633	157258	947937
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	314184	-	-	*10197	*5466	-	*48942	*38931	78430	100789	31429	-	-
70 Statutory special deductions, total	233892	-	*9356	*249	*5124	*1296	*15238	*4748	*2552	*3291	31999	39609	120430
71 Net operating loss deduction	209450	-	*9356	*249	*5124	*1102	*15238	*4748	*2489	*3291	31876	38055	97921
72 Dividends received deduction	24442	-	-	-	-	*194	-	-	*63	*-0	122	1554	22509
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1180570	-	-	-	-	*6000	*16148	*23471	*18858	89245	81692	117649	827507
75 Income tax before credits, total	436376	-	-	-	-	*999	*4934	*8659	*6771	31850	32150	44945	306068
76 Regular tax	408090	-	-	-	-	*999	*4763	*7980	*6369	30343	27892	40556	289188
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	25949	-	-	-	-	-	*171	*679	*292	*1026	4114	4177	15490
80 Environmental tax	1811	-	-	-	-	-	-	-	*2	85	122	213	1390
81 Foreign tax credit	8601	-	-	-	-	-	-	-	-	*26	798	1082	6694
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	119	-
84 Nonconventional source fuel credit	119	-	-	-	-	-	-	*272	-	*47	388	477	1070
85 General business credit	2254	-	-	-	-	-	-	*182	*614	*305	1084	1437	3041
86 Prior year minimum tax credit	6663	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	418739	-	-	-	-	*999	*4934	*8205	*6157	31471	29880	41830	295264

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1129	*306	-	-	*143	*40	420	*76	79	25	12	14	15
2 Total assets	27045342	-	-	-	*56133	*38367	940563	*545775	1330984	821954	864838	2100388	20346338
3 Cash	1057126	-	-	-	*5783	*1427	91049	*32426	75456	35848	16901	106044	692192
4 Notes and accounts receivable	6301223	-	-	-	*11147	*20915	309862	*164562	391992	239734	252941	473143	4436926
5 Less: Allowance for bad debts	103804	-	-	-	*529	*146	*999	*1582	8714	*2496	4126	7069	78143
6 Inventories	3251696	-	-	-	*2568	*12210	191921	*111712	301643	150848	163536	353823	1963434
7 Investments in govt. obligations, Total	*39879	-	-	-	-	-	-	*13888	-	*14591	-	-	11400
8 Tax-exempt securities	*13111	-	-	-	-	-	-	-	*12983	*128	-	-	-
9 Other current assets	1455036	-	-	-	*1018	*1461	21590	*23098	37379	56661	41050	35101	1237679
10 Loans to stockholders	168864	-	-	-	*2843	-	*3789	*2437	*6084	*699	560	5010	147440
11 Mortgage and real estate loans	*924	-	-	-	-	-	*761	-	-	*164	-	-	-
12 Other investments	3855004	-	-	-	*2353	-	*30105	*55396	107837	28071	28433	282016	3320793
13 Depreciable assets	16805900	-	-	-	*122378	*4685	828120	*305426	867817	623743	527213	1010282	12516234
14 Less: Accumulated depreciation	8741699	-	-	-	*92173	*2257	567876	*186406	526247	361777	198165	436397	6370399
15 Depletable assets	*679175	-	-	-	-	-	-	-	*153	-	-	-	679022
16 Less: Accumulated depletion	304034	-	-	-	-	-	-	-	-	-	-	-	304034
17 Land	244354	-	-	-	*745	-	22507	*18311	23990	*14533	17311	33193	113763
18 Intangible assets (Amortizable)	858752	-	-	-	-	-	*5752	*3541	*25553	*13712	31506	142649	636040
19 Less: Accumulated amortization	313100	-	-	-	-	-	*3688	*46	*8394	*8722	11134	28175	252941
20 Other assets	1776936	-	-	-	-	*71	*7669	*3013	23450	16219	-1187	130767	1596933
21 Total liabilities	27045342	-	-	-	*56133	*38367	940563	*545775	1330984	821954	864838	2100388	20346338
22 Accounts payable	2753359	-	-	-	*6306	*24783	164627	*72147	225472	107270	154588	239056	1759108
23 Mort, notes, and bonds under 1 yr	1244767	-	-	-	*2929	*6907	103346	*30442	172820	*89773	29367	76425	732757
24 Other current liabilities	2375097	-	-	-	*4068	*925	57037	*33835	96833	62194	55292	137806	1927107
25 Loans from stockholders	1676282	-	-	-	-	*3833	*44013	*24256	*44410	*10278	1935	1936	1545621
26 Mort, notes, bonds, 1 yr or more	4291589	-	-	-	*33885	-	123120	*62095	177945	*130437	207827	434397	3121883
27 Other liabilities	3231497	-	-	-	*-494	-	*14742	*21666	57718	33980	45664	291816	2766404
28 Net worth	11472751	-	-	-	*9438	*1919	433678	*301333	555786	388021	370165	918951	8493459
29 Capital stock	1012743	-	-	-	*4611	*40	57306	*34504	43260	16503	18518	126526	711475
30 Paid-in or capital surplus	4710200	-	-	-	-	-	*85387	*12646	56655	*37675	35170	466546	4016121
31 Retained earnings, appropriated	*20541	-	-	-	-	-	*8435	-	-	-	-	1735	10372
32 Retained earnings, unappropriate	4933673	-	-	-	*19890	*1879	191528	*114424	201058	*171827	170115	272922	3790029
33 Retained earnings (S CORP)	1218300	-	-	-	-	-	209741	*156858	*268076	*176881	148638	55586	202519
34 Less: Cost of treasury stock	422706	-	-	-	*15062	-	118718	*17100	*13264	*14865	2276	4364	237057
35 Total receipts	34075711	*335946	-	-	*154606	*126300	2722290	*4163320	2780466	1390018	2088056	3388050	16926660
36 Business receipts	32723045	*327959	-	-	*154274	*126062	2712768	*4156311	2760336	1231642	2082126	3343985	15827581
37 Interest	265245	*1447	-	-	*332	*44	*1903	*1778	5536	*2721	1169	18074	232242
38 Interest on govt. obligations, State and local	1982	-	-	-	-	-	-	-	*792	*291	163	520	216
39 Rents	379305	-	-	-	-	-	*538	*70	*524	*881	5	1732	375556
40 Royalties	103235	-	-	-	-	-	-	-	*424	-	8	485	102318
41 Net S-T cap gain less net LT loss	*377	-	-	-	-	-	-	-	*15	-	1	-	361
42 Net L-T cap gain less net ST loss	30819	*5045	-	-	-	-	-	*1194	*200	*403	1291	508	22177
43 Net gain, noncapital assets	63827	*567	-	-	-	*195	*248	*1672	3595	*670	1520	257	55103
44 Dividends, domestic corporations	10284	-	-	-	-	-	*213	*1392	*72	*35	591	136	7845
45 Dividends, foreign corporations	155161	-	-	-	-	-	-	-	-	-	-	487	154674
46 Other receipts	342431	*929	-	-	-	-	6622	*902	8972	153374	1181	21865	148585
47 Total deductions	32653985	*313363	-	-	*147859	*123752	2603938	*4133883	2671167	1337409	1990108	3272123	16060380
48 Cost of sales and operations	26570542	*250547	-	-	*91050	*94242	2121928	*3888951	2196276	952779	1800659	2734548	12439561
49 Compensation of officers	353127	*4790	-	-	*5968	*6990	72857	*63336	68993	26341	10588	20954	72312
50 Repairs	252873	-	-	-	*577	-	17758	*3609	15535	*25445	1301	3026	185620
51 Bad debts	37469	*2784	-	-	-	*626	*3236	*817	4150	*513	1150	5908	18285
52 Rent paid on business property	162784	*860	-	-	*865	*749	*7955	*7537	4952	4686	1429	9182	124570
53 Taxes paid	494700	*8178	-	-	*4179	*385	59241	*16612	40806	29796	17885	49831	267787
54 Interest paid	499053	*8336	-	-	*3299	*2205	24429	*6149	30708	14849	18674	39153	351252
55 Contributions or gifts	28407	-	-	-	*196	-	*414	*85	605	*382	480	1380	24864
56 Amortization	61320	*250	-	-	-	*6	3709	*341	*464	*1593	3044	2935	48977
57 Depreciation	974982	*8957	-	-	*6778	*1604	50441	*20700	56356	35475	51514	69012	674147
58 Depletion	106672	-	-	-	-	-	-	-	-	-	-	-	106672
59 Advertising	60627	*338	-	-	*10	*856	2893	*2833	8738	2624	1004	6069	35261
60 Pension, prof sh, stock, annuity	132696	-	-	-	*1515	-	11268	*3698	11819	*6821	5916	15696	75964
61 Employee benefit programs	365332	*6666	-	-	*7698	-	34778	*11565	47131	*24870	11376	51412	169836
62 Net loss, noncapital assets	7329	-	-	-	-	-	*58	-	*607	*1	1847	852	3965
63 Other deductions	2546072	*21659	-	-	*25724	*16090	192974	*107650	184026	211234	63242	262167	1461307
64 Total receipts less total deducts	1421727	*22583	-	-	*6746	*2548	118352	*29436	109299	52609	97948	115927	866279
65 Const taxable inc frm rel frn corps	120528	-	-	-	-	-	-	-	-	-	-	-	120528
66 Net income, total	1540273	*22583	-	-	*6746	*2548	118352	*29436	108507	52317	97784	115407	986591
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	268805	*16580	-	-	-	-	76061	*11402	*55883	*17006	62784	949	28141
70 Statutory special deductions, total	201007	*6003	-	-	*3188	-	*15818	*3004	*12320	*1611	8854	5957	144252
71 Net operating loss deduction	187977	*6003	-	-	*3188	-	*15669	*2093	*12270	*1586	8392	5401	133375
72 Dividends received deduction	13030	-	-	-	-	-	*149	*912	*50	*25	462	556	10876
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1075199	-	-	-	*3559	*2548	*26473	*15030	45043	*33701	26147	108500	814198
75 Income tax before credits, total	394612	-	-	-	*534	*437	7960	*5901	15731	*12113	10429	38498	303010
76 Regular tax	371908	-	-	-	*534	*437	*7842	*5100	15305	*11458	8916	37506	284810
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	20895	-	-	-	-	-	*118	*801	*419	*638	1399	854	16666
80 Environmental tax	1604	-	-	-	-	-	-	-	*7	*17	46	139	1396
81 Foreign tax credit	116498	-	-	-	-	-	-	-	-	-	-	45	116454
82 U.S. Possessions tax credit	18	-	-	-	-	-	-	-	18	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	5427	-	-	-	-	-	*299	*59	*85	*70	50	1789	3076
86 Prior year minimum tax credit	22667	-	-	-	-	-	-	*131	*831	*108	1015	1749	18833
87 Income tax after credits, total	250002	-	-	-	*534	*437	7661	*5712	14797	*11935	9364	34916	164647

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 23 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	28789	759	6682	4298	5084	4575	5528	875	562	206	118	71	30
2 Total assets	102638349	-	270827	697028	1830603	3265857	11887972	5849134	8980362	7144914	8193126	20943082	33575443
3 Cash	4896798	-	42337	111730	247232	485708	1079926	471749	515919	469075	325588	433701	713833
4 Notes and accounts receivable	21224606	-	76975	223044	576377	1041740	3408258	1636136	2315159	1786418	1789861	3456561	4914077
5 Less: Allowance for bad debts	386928	-	-	*1387	*1183	2373	32871	21678	40354	29467	52053	82009	123552
6 Inventories	17610990	-	43802	99133	288645	555796	2826984	1263107	2150696	1611189	1811902	3285852	3673884
7 Investments in govt. obligations, Total	417451	-	*3780	*179	-	*123	*7846	*72428	62544	*34175	6780	165227	64367
8 Tax-exempt securities	349412	-	-	*4077	-	-	*37458	*45293	*60229	*36314	53804	100554	11682
9 Other current assets	3261679	-	*5349	9744	33921	76859	278305	204816	282043	288808	387223	718994	975616
10 Loans to stockholders	790811	-	*4198	*27078	37437	48467	104788	35072	16090	11921	8589	19580	477592
11 Mortgage and real estate loans	103329	-	-	*13115	*7964	*5937	*10886	*16461	*33693	*3239	9684	-	2351
12 Other investments	15618707	-	-	*9428	*16385	71476	489973	331735	502411	412227	708480	4361719	8714875
13 Depreciable assets	56846900	-	411794	554829	1803153	2877635	9114394	4148599	6464954	4537843	4993753	9537382	12402563
14 Less: Accumulated depreciation	31614568	-	323904	382221	1254528	2003673	5950684	2571418	3799632	2471426	2637583	4513852	5705647
15 Depletable assets	*26415	-	-	-	*1177	*14738	*75	*372	*392	-	534	-	9126
16 Less: Accumulated depletion	*15966	-	-	-	*53	*10849	-	*362	*294	-	427	-	3981
17 Land	1363257	-	*1311	*5503	20317	48707	220238	104051	153316	128983	149001	271007	260823
18 Intangible assets (Amortizable)	5739271	-	*16306	*14302	26464	31592	199538	53987	141449	203664	516589	1510558	3024822
19 Less: Accumulated amortization	760840	-	*9356	*5507	15263	6693	75026	27665	53282	51561	114875	176634	224978
20 Other assets	7167025	-	*-1766	13980	42558	30667	167883	86453	175029	173514	236275	1854442	4387990
21 Total liabilities	102638349	-	270827	697028	1830603	3265857	11887972	5849134	8980362	7144914	8193126	20943082	33575443
22 Accounts payable	10132819	-	35704	82044	254798	463267	1716063	854108	1089816	903639	833391	1811464	2088526
23 Mort, notes, and bonds under 1 yr	6924899	-	71548	52295	137844	222144	1304282	586075	958077	683713	649733	713846	1545341
24 Other current liabilities	8092427	-	30667	54759	94420	201782	878868	444706	752043	498606	703793	1566606	2866176
25 Loans from stockholders	2127643	-	152430	69392	148817	194894	550934	97519	81209	68073	30763	20171	713441
26 Mort, notes, bonds, 1 yr or more	19351227	-	*31088	125560	317304	547051	1822171	677612	1339150	1231019	1834975	3220482	8204816
27 Other liabilities	7352734	-	*-387	*7069	*11231	15706	134192	101486	202281	346958	498078	3454373	2581748
28 Net worth	48656600	-	-50223	305908	866188	1621014	5481463	3087628	4557787	3412906	3642393	10156141	15575395
29 Capital stock	4977289	-	53718	39873	80506	138618	594800	286517	433108	368961	526590	1048089	1406511
30 Paid-in or capital surplus	15575504	-	*13300	*14890	83133	75604	552362	212101	456166	601102	1083750	4262904	8220193
31 Retained earnings, appropriated	57635	-	-	-	-	*2689	*9257	*6237	*18299	3172	318	15303	2359
32 Retained earnings, unappropriate	22681571	-	38858	231602	610695	1140707	2636419	1119490	2104965	1431328	1503403	4622680	7241424
33 Retained earnings (S CORP)	8389774	-	-92084	*36587	164917	439243	2190302	1543816	1690546	1139037	631360	523222	122829
34 Less: Cost of treasury stock	3025174	-	*64015	*17043	73063	175846	501677	80534	145298	130693	103028	316058	1417920
35 Total receipts	147197953	1413513	1376926	1639258	4933247	7919979	26137489	11928742	16128238	12019482	12522255	23296835	27881989
36 Business receipts	143750354	1276955	1365589	1627862	4859746	7857069	25917007	11841723	15946547	11870448	12283785	22562055	26341567
37 Interest	752919	4452	*1494	4119	6785	8602	21320	11429	20418	13938	44574	226850	388938
38 Interest on govt. obligations, State and local	31864	-	-	*284	*11	*1224	2655	2101	3991	3656	3908	10566	3468
39 Rents	181418	*12	-	*1698	*4061	*1365	13307	1485	12297	4672	12301	14081	116141
40 Royalties	367700	*242	-	-	-	-	*3263	*308	4850	5032	10589	22938	320478
41 Net S-T cap gain less net LT loss	20707	14135	-	*25	-	*149	*29	-	*1286	*28	997	3846	212
42 Net L-T cap gain less net ST loss	202955	*15306	-	*1114	*5689	*5752	19139	1406	16968	4700	26410	47702	58769
43 Net gain, noncapital assets	182840	*49310	*8065	*348	26263	5873	22586	8161	6818	7498	13423	16901	17592
44 Dividends, domestic corporations	240342	-	-	*203	*178	*833	4580	*798	13361	3281	9061	189889	18158
45 Dividends, foreign corporations	349692	4067	-	-	-	-	-	*536	*16488	11841	7901	24896	283963
46 Other receipts	1117161	49034	*1777	3604	30514	39112	133603	60794	85214	94388	109305	177111	332705
47 Total deductions	138193477	1278294	1299611	1499971	4672480	7535631	24837004	11326706	15041297	11169266	11776888	22002337	25753992
48 Cost of sales and operations	98363744	926071	659575	797319	2774585	5141478	17590094	8512931	11392894	8653787	8846608	15655128	17413275
49 Compensation of officers	4208316	44046	149375	181528	484251	525658	1377323	423994	404916	195466	138678	152924	130158
50 Repairs	734875	634	12184	15317	31434	41076	114043	55998	70416	34764	60710	184454	113845
51 Bad debts	296974	*2372	*258	*3411	12488	12266	67455	26486	28389	15447	26066	40324	62013
52 Rent paid on business property	1160449	3596	53678	55253	101614	113722	237190	59574	75849	43985	64681	161909	189399
53 Taxes paid	3558757	49587	50781	57404	177724	263449	735909	301111	381557	246602	246714	504092	543826
54 Interest paid	2440606	40377	10141	16725	47723	76518	291429	111312	172861	141564	215148	584830	731977
55 Contributions or gifts	63988	*880	*171	516	1486	2374	7375	3238	6552	3612	7011	12776	17997
56 Amortization	248071	*3403	*3113	*2487	5526	6877	18335	8861	15207	27284	35827	50072	71078
57 Depreciation	4017090	32728	35320	66976	159777	230011	644131	251233	409737	311241	330769	654132	891034
58 Depletion	*2147	-	-	-	-	-	-	*105	*422	*33	-0	28	1558
59 Advertising	1424317	3579	8657	7227	13775	27982	144636	45465	91185	59382	87172	312959	622300
60 Pension, prof sh, stock, annuity	893425	*5611	-	*15904	29568	45375	135552	87864	105511	72744	76512	124208	194577
61 Employee benefit programs	2839084	52412	*9466	9306	81427	111766	456437	213536	275338	179253	204528	535549	710066
62 Net loss, noncapital assets	51023	*170	-	-	*811	*1524	4084	2131	3719	1285	4244	10832	22223
63 Other deductions	17890611	112828	306892	270598	750291	935554	3013012	1222869	1606747	1182817	1432220	3018119	4038666
64 Total receipts less total deducts	9004476	135219	77316	139286	260767	384348	1300486	602035	1086941	850215	745368	1294498	2127997
65 Const taxable inc frm rel frn corps	421753	-	-	-	-	-	-	-	*4708	*5454	1604	51884	358104
66 Net income, total	9394366	135219	77316	139003	260756	383124	1297830	599934	1087658	852013	743063	1335816	2482633
67 Net income, Form 1120-A	*11483	-	*4696	*6787	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*22506	*22506	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2506009	*30571	54540	*51738	120628	213663	655478	312868	474085	345075	147424	92809	7130
70 Statutory special deductions, total	1041651	*61317	13313	43581	36837	14699	120523	28584	106180	52678	71310	270264	222363
71 Net operating loss deduction	765135	*57250	13313	43439	36706	14116	118992	27525	87503	46335	60180	108997	150779
72 Dividends received deduction	276516	4067	-	*142	*131	*583	1531	*1060	18677	6343	11130	161267	71585
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5847681	*43331	9463	43683	103291	154816	522243	258481	507456	454372	524663	972743	2253140
75 Income tax before credits, total	2001836	15941	1419	6791	18272	34694	159695	91841	177177	157218	183721	353695	801371
76 Regular tax	1952321	*14833	1419	6791	18266	34385	157307	87146	172688	153922	179098	338193	788272
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	43173	*996	-	-	*6	*309	2296	4509	4137	3221	4021	14005	9673
80 Environmental tax	5934	*61	-	-	-	-	-	*8	245	386	600	1404	3230
81 Foreign tax credit	281899	-	-	-	-	-	-	*7	*5096	5954	3566	21792	245485
82 U.S. Possessions tax credit	5586	134	-	-	-	484	15	2439	2514	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
85 General business credit	22665	*69	*126	*202	*321	*1120	2704	*621	1873	3180	2181	3888	6379
86 Prior year minimum tax credit	24643	-	-	-	*1350	*74	2302	*2821	3510	3546	1630	8218	1191
87 Income tax after credits, total	1667042	15739	1294	6589	16601	33016	154674	85954	164183	144538	176343	319796	548316

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	89	-	-	-	-	*36	*36	-	*8	***	**	***	**
2 Total assets	2542870	-	-	-	-	*17926	*67305	-	*126949	***	**	***	**
3 Cash	59246	-	-	-	-	*83	*9070	-	*15288	***	**	***	**
4 Notes and accounts receivable	307796	-	-	-	-	*2626	*10860	-	*34813	***	**	***	**
5 Less: Allowance for bad debts	10055	-	-	-	-	-	-	-	*755	***	**	***	**
6 Inventories	497438	-	-	-	-	*49	*2369	-	*23724	***	**	***	**
7 Investments in govt. obligations, Total	5265	-	-	-	-	-	-	-	5265	***	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets	116170	-	-	-	-	*100	*1529	-	*1481	***	**	***	**
10 Loans to stockholders	*5736	-	-	-	-	*5642	*94	-	-	***	-	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	***	-
12 Other investments	*206401	-	-	-	-	-	*6535	-	6982	***	**	***	**
13 Depreciable assets	2109224	-	-	-	-	*25824	*58262	-	*135421	***	**	***	**
14 Less: Accumulated depreciation	996739	-	-	-	-	*23670	*31582	-	*99033	***	**	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
17 Land	40756	-	-	-	-	-	*5748	-	*1449	***	**	***	**
18 Intangible assets (Amortizable)	*138087	-	-	-	-	*50	*103	-	303	***	**	***	**
19 Less: Accumulated amortization	*18425	-	-	-	-	*50	*28	-	303	***	**	***	**
20 Other assets	81971	-	-	-	-	*7273	*4346	-	*2314	***	**	***	**
21 Total liabilities	2542870	-	-	-	-	*17926	*67305	-	*126949	***	**	***	**
22 Accounts payable	240277	-	-	-	-	*3384	*4487	-	*12807	***	**	***	**
23 Mort, notes, and bonds under 1 yr	*64490	-	-	-	-	*5980	-	-	*4265	***	**	***	**
24 Other current liabilities	142901	-	-	-	-	*556	*8748	-	*9051	***	**	***	**
25 Loans from stockholders	*5801	-	-	-	-	-	*3030	-	*2771	***	-	***	-
26 Mort, notes, bonds, 1 yr or more	1002526	-	-	-	-	*2953	*2908	-	*3078	***	**	***	**
27 Other liabilities	198257	-	-	-	-	*2048	*1849	-	*2674	***	**	***	**
28 Net worth	888618	-	-	-	-	*3005	*46282	-	*92304	***	**	***	**
29 Capital stock	279788	-	-	-	-	*1054	*914	-	*485	***	**	***	**
30 Paid-in or capital surplus	107483	-	-	-	-	-	*10258	-	*9564	***	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	476211	-	-	-	-	*1951	*36046	-	*66346	***	**	***	**
33 Retained earnings (S CORP)	*51873	-	-	-	-	-	-	-	*15908	***	-	***	-
34 Less: Cost of treasury stock	*26737	-	-	-	-	-	*937	-	-	***	**	***	**
35 Total receipts	3862044	-	-	-	-	*28709	*137954	-	*217210	***	**	***	**
36 Business receipts	3785514	-	-	-	-	*27074	*123542	-	*215456	***	**	***	**
37 Interest	10766	-	-	-	-	-	*841	-	1046	***	**	***	**
38 Interest on govt. obligations, State and local	291	-	-	-	-	-	-	-	-	***	**	***	-
39 Rents	1043	-	-	-	-	-	-	-	-	***	**	***	**
40 Royalties	4989	-	-	-	-	-	-	-	-	***	-	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*2964	-	-	-	-	*281	*833	-	-	***	-	***	-
43 Net gain, noncapital assets	*12502	-	-	-	-	*1355	*10794	-	-	***	**	***	-
44 Dividends, domestic corporations	*4340	-	-	-	-	-	*68	-	-	***	-	***	**
45 Dividends, foreign corporations	3046	-	-	-	-	-	-	-	-	***	-	***	**
46 Other receipts	36589	-	-	-	-	-	*1876	-	*708	***	**	***	**
47 Total deductions	3757724	-	-	-	-	*26988	*118730	-	*198833	***	**	***	**
48 Cost of sales and operations	2844420	-	-	-	-	*15543	*77973	-	*166123	***	**	***	**
49 Compensation of officers	27574	-	-	-	-	-	*4442	-	*1750	***	**	***	**
50 Repairs	27695	-	-	-	-	*93	*2394	-	*433	***	**	***	**
51 Bad debts	*1360	-	-	-	-	-	-	-	*468	***	**	***	**
52 Rent paid on business property	49673	-	-	-	-	*1542	*157	-	*1272	***	**	***	**
53 Taxes paid	78419	-	-	-	-	*1476	*3801	-	*2310	***	**	***	**
54 Interest paid	89326	-	-	-	-	*1417	*854	-	*1098	***	**	***	**
55 Contributions or gifts	*1307	-	-	-	-	-	*221	-	6	***	**	***	**
56 Amortization	*13193	-	-	-	-	-	-	-	*1	***	**	***	**
57 Depreciation	153242	-	-	-	-	*1697	*7511	-	*7493	***	**	***	**
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	4672	-	-	-	-	*2	*184	-	*1423	***	**	***	**
60 Pension, prof sh, stock, annuity	25427	-	-	-	-	-	*537	-	*955	***	**	***	**
61 Employee benefit programs	79383	-	-	-	-	-	*352	-	*1015	***	**	***	**
62 Net loss, noncapital assets	*2590	-	-	-	-	-	*3	-	*225	***	**	***	**
63 Other deductions	359443	-	-	-	-	*5219	*20301	-	*14260	***	**	***	**
64 Total receipts less total deducts	104320	-	-	-	-	*1721	*19223	-	*18377	***	**	***	**
65 Const taxable inc frm rel frn corps	1202	-	-	-	-	-	-	-	-	***	-	***	**
66 Net income, total	105231	-	-	-	-	*1721	*19223	-	*18377	***	**	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	*14372	-	-	-	-	-	-	-	*9045	***	-	***	-
70 Statutory special deductions, total	*24981	-	-	-	-	*1204	*9055	-	-	***	**	***	**
71 Net operating loss deduction	*19454	-	-	-	-	*1204	*9008	-	-	***	**	***	**
72 Dividends received deduction	*5527	-	-	-	-	-	*47	-	-	***	-	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	65878	-	-	-	-	*517	*10168	-	*9332	***	**	***	**
75 Income tax before credits, total	29364	-	-	-	-	*78	*3498	-	*3226	***	**	***	**
76 Regular tax	22433	-	-	-	-	*78	*3316	-	*3222	***	**	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	*6829	-	-	-	-	-	*182	-	-	***	-	***	**
80 Environmental tax	103	-	-	-	-	-	-	-	4	***	**	***	**
81 Foreign tax credit	961	-	-	-	-	-	-	-	-	***	-	***	**
82 U.S. Possessions tax credit	2514	-	-	-	-	-	-	-	2514	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*1169	-	-	-	-	*78	-	-	-	***	-	***	**
86 Prior year minimum tax credit	*154	-	-	-	-	-	-	-	*78	***	**	***	-
87 Income tax after credits, total	24566	-	-	-	-	-	*3498	-	*634	***	**	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2349	***	*557	*202	*355	522	565	69	45	*6	***	***	***
2 Total assets	19424429	-	*32421	*29171	*134378	376957	1262614	448571	693663	*227080	***	***	***
3 Cash	413056	-	*2951	*4833	*25233	33986	103164	36925	70006	*8408	***	***	***
4 Notes and accounts receivable	2943484	-	*10973	*8199	*26420	94784	338103	113084	156523	*66851	***	***	***
5 Less: Allowance for bad debts	79881	-	-	-	-	*71	2073	*1182	*1783	*1550	***	***	***
6 Inventories	2213898	-	*2483	-	*27432	85056	312179	114673	164390	*63305	***	***	***
7 Investments in govt. obligations, Total	*16707	-	-	-	-	-	*6326	-	*8366	-	***	***	***
8 Tax-exempt securities	*11944	-	-	-	-	-	-	-	*931	-	***	***	***
9 Other current assets	328177	-	-	*278	*3481	*5756	20259	*7702	16667	*8150	***	***	***
10 Loans to stockholders	30332	-	-	-	-	*4988	19164	*4579	*463	-	***	***	***
11 Mortgage and real estate loans	*12727	-	-	-	-	-	-	-	*3736	-	***	***	***
12 Other investments	5739413	-	-	-	*12578	*12473	60141	*8757	29217	*1811	***	***	***
13 Depreciable assets	7421290	-	*73794	*63316	*86211	408217	1117743	402168	579978	*146165	***	***	***
14 Less: Accumulated depreciation	4253390	-	*59116	*47522	*48961	275396	759653	252495	353617	*82461	***	***	***
15 Depletable assets	9055	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	3979	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	131480	-	-	-	*1959	*3436	17825	*4725	6774	*3437	***	***	***
18 Intangible assets (Amortizable)	1213517	-	*665	*121	*97	*917	*22100	*6286	*12403	*11109	***	***	***
19 Less: Accumulated amortization	162379	-	*329	*55	*74	*464	*8473	*2734	*6725	*4799	***	***	***
20 Other assets	3438978	-	*1000	-	*3	*3274	15809	*6084	*6334	*6653	***	***	***
21 Total liabilities	19424429	-	*32421	*29171	*134378	376957	1262614	448571	693663	*227080	***	***	***
22 Accounts payable	766133	-	-	*3428	*12802	44958	139705	43041	56225	*23806	***	***	***
23 Mort, notes, and bonds under 1 yr	873600	-	-	*213	*5659	*44177	136792	*70277	*40835	*30196	***	***	***
24 Other current liabilities	1377456	-	*726	*1128	*4256	18912	84289	37863	43689	*16023	***	***	***
25 Loans from stockholders	131636	-	*13626	*7964	*42626	*2334	46278	*7924	*10552	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	4032706	-	*18464	-	*28641	*50915	169131	*56901	*136134	*67380	***	***	***
27 Other liabilities	1080132	-	-	-	*-0	*696	17554	*16734	*18311	*6689	***	***	***
28 Net worth	11162766	-	*-395	*16437	*40392	214966	668864	215830	387917	*82986	***	***	***
29 Capital stock	1147783	-	*6103	*821	*8675	7990	44911	43370	41369	*6919	***	***	***
30 Paid-in or capital surplus	5240698	-	*11447	*1313	*4218	*5813	56887	*39321	14007	*3791	***	***	***
31 Retained earnings, appropriated	*6399	-	-	-	-	*2689	-	-	*1350	-	***	***	***
32 Retained earnings, unappropriate	5210413	-	*30865	*7989	*27499	*132589	368511	*-555	*183559	*28858	***	***	***
33 Retained earnings (S CORP)	855222	-	*-15548	*6942	-	*84379	234252	*136582	*172318	*46521	***	***	***
34 Less: Cost of treasury stock	1297750	-	*33262	*628	-	*18495	35696	*2888	*24686	3104	***	***	***
35 Total receipts	18226265	***	*119380	*98033	*272059	928579	2614722	946967	1241302	*304211	***	***	***
36 Business receipts	17284332	-	*118950	*97730	*262145	925072	2600065	945227	1234313	*299373	***	***	***
37 Interest	215306	***	*92	*194	*327	*680	4655	*378	*2252	*114	***	***	***
38 Interest on govt. obligations, State and local	1201	-	-	-	-	*57	*24	-	*151	-	***	***	***
39 Rents	71442	-	-	-	*215	-	*183	-	*73	*1	***	***	***
40 Royalties	172491	***	-	-	-	-	*871	-	-	1259	***	***	***
41 Net S-T cap gain less net LT loss	212	-	-	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	36608	-	-	-	-	-	*690	*9	*301	*1920	***	***	***
43 Net gain, noncapital assets	15833	-	*338	*109	*9201	*1316	*219	*172	*369	*126	***	***	***
44 Dividends, domestic corporations	2358	-	-	-	*62	*6	-	-	*149	-	***	***	***
45 Dividends, foreign corporations	205028	-	-	-	-	-	-	-	-	982	***	***	***
46 Other receipts	221453	***	-	-	*108	*1448	8015	*1180	3694	*436	***	***	***
47 Total deductions	16725730	***	*114154	*89013	*256861	887225	2462473	896879	1138610	*282771	***	***	***
48 Cost of sales and operations	10611659	-	*64421	*27371	*175393	597924	1696723	626457	829074	*202325	***	***	***
49 Compensation of officers	430576	-	*5082	*5612	*20147	80034	178947	*46777	28000	*3739	***	***	***
50 Repairs	85047	-	*1169	*4061	*2769	5627	8094	*1775	5019	35	***	***	***
51 Bad debts	50977	-	-	-	-	*953	6062	*1971	6024	194	***	***	***
52 Rent paid on business property	140310	***	*2978	*5022	*2848	20001	17586	*3776	6147	*1476	***	***	***
53 Taxes paid	403080	***	*6983	*4359	*9393	29307	86810	30300	33711	*5155	***	***	***
54 Interest paid	354715	***	*1933	*41	*3414	*8303	29860	*11862	16119	*6968	***	***	***
55 Contributions or gifts	11684	***	-	*3	*92	*1074	523	*215	*873	*78	***	***	***
56 Amortization	32200	-	*43	*5	*18	*28	3573	*1672	*2107	*1213	***	***	***
57 Depreciation	527786	-	*7992	*4052	*10933	37012	73008	28305	41058	*8016	***	***	***
58 Depletion	1558	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	519329	-	*232	*99	*264	*2973	20468	*6914	10049	*3418	***	***	***
60 Pension, prof sh, stock, annuity	85455	-	-	*544	*138	*8282	17677	*6506	12836	*2993	***	***	***
61 Employee benefit programs	464501	-	-	*70	*1884	*9503	51210	*26585	23711	*2655	***	***	***
62 Net loss, noncapital assets	15190	***	-	-	*134	*67	*237	*98	-	123	***	***	***
63 Other deductions	2991664	***	*23323	*37772	*29434	86137	271694	103664	123881	*44382	***	***	***
64 Total receipts less total deducts	1500535	***	*5226	*9020	*15198	41354	152249	50088	102692	*21440	***	***	***
65 Const taxable inc frm rel frn corps	299725	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1799059	***	*5226	*9020	*15198	41297	152226	50088	102541	*21440	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	5576	***	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	235339	-	*4722	*8914	-	*19843	41165	*31461	*66918	*7902	***	***	***
70 Statutory special deductions, total	104817	***	*413	-	*323	*555	*22774	*4381	*104	1015	***	***	***
71 Net operating loss deduction	62885	***	*413	-	*273	*551	*22774	*4381	-	33	***	***	***
72 Dividends received deduction	41932	-	-	-	*50	*4	-	-	*104	982	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	1458903	***	*90	*107	*14875	*20899	88287	*14247	*35519	*12523	***	***	***
75 Income tax before credits, total	506023	***	*14	*16	*2849	*4931	28861	*4861	*12173	*4280	***	***	***
76 Regular tax	501934	***	*14	*16	*2849	*4788	28524	*4785	*12158	*4258	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	2432	-	-	-	-	*143	*337	*75	-	12	***	***	***
80 Environmental tax	1656	***	-	-	-	-	-	-	*15	*10	***	***	***
81 Foreign tax credit	206868	-	-	-	-	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	1039	-	-	-	-	-	-	1039	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	4654	-	-	-	*18	*171	-	*54	*7	-	***	***	***
86 Prior year minimum tax credit	*2105	-	-	-	*138	-	*516	-	*1286	-	***	***	***
87 Income tax after credits, total	291356	***	*14	*16	*2693	*4759	28346	*3768	*10880	*4280	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

MINOR INDUSTRY 3430
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	566	***	*189	-	*59	*78	*155	*16	41	*16	***	***	**
2 Total assets	9324821	-	*575	-	*18338	*51553	*409749	*116278	676505	*501483	***	***	**
3 Cash	166755	-	*166	-	*1261	*892	*26150	*3450	18312	*44806	***	***	**
4 Notes and accounts receivable	1551464	-	*409	-	*3375	*20224	*119325	*28594	217036	*145002	***	***	**
5 Less: Allowance for bad debts	45374	-	-	-	-	*76	*4172	*569	*4335	*4191	***	***	**
6 Inventories	1618364	-	-	-	*148	*21224	*130901	*45292	208328	*114200	***	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	*4997	-	-	-	-	-	-	-	-	*14	***	***	-
9 Other current assets	214653	-	-	-	*7866	*369	*5631	*1946	18619	*30736	***	***	**
10 Loans to stockholders	*14835	-	-	-	-	-	*13746	-	*516	*484	***	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	2615294	-	-	-	*1203	-	-	*2005	35561	*40071	***	***	**
13 Depreciable assets	3654925	-	-	-	*13754	*24143	*275425	*66858	349020	*273796	***	***	**
14 Less: Accumulated depreciation	1850578	-	-	-	*9516	*20341	*168413	*35245	224190	*170767	***	***	**
15 Depletable assets	*366	-	-	-	-	-	-	-	*366	-	***	***	-
16 Less: Accumulated depletion	*271	-	-	-	-	-	-	-	*271	-	***	***	-
17 Land	135303	-	-	-	-	-	*4466	*234	27613	*4332	***	***	**
18 Intangible assets (Amortizable)	740285	-	-	-	-	*5014	*4926	-	*20136	*4654	***	***	**
19 Less: Accumulated amortization	34859	-	-	-	-	-	*2794	-	*4845	*1092	***	***	**
20 Other assets	538661	-	-	-	*247	*103	*4559	*3712	*14638	*19437	***	***	**
21 Total liabilities	9324821	-	*575	-	*18338	*51553	*409749	*116278	676505	*501483	***	***	**
22 Accounts payable	607901	-	*205	-	*170	*7571	*74282	*8717	80572	*39098	***	***	**
23 Mort, notes, and bonds under 1 yr	289604	-	-	-	*736	*1930	*69452	*12564	98154	*51318	***	***	**
24 Other current liabilities	530811	-	-	-	*2079	*1065	*46709	*6677	46697	*35733	***	***	**
25 Loans from stockholders	*86444	-	-	-	-	*2227	*61644	-	*8469	*14104	***	***	-
26 Mort, notes, bonds, 1 yr or more	619339	-	-	-	*3187	*25650	*53760	*27351	77497	*64183	***	***	**
27 Other liabilities	1841474	-	-	-	*108	*1052	*1040	*441	*1458	*22832	***	***	**
28 Net worth	5349249	-	*370	-	*12059	*12058	*102863	*60529	363658	*274215	***	***	**
29 Capital stock	383980	-	*208	-	*6	*1947	*95796	*939	29315	*6756	***	***	**
30 Paid-in or capital surplus	1690434	-	-	-	-	*112	*36494	*24131	*11060	*11724	***	***	**
31 Retained earnings, appropriated	*17487	-	-	-	-	-	-	-	*14041	3172	***	***	**
32 Retained earnings, unappropriate	3147196	-	*162	-	*12053	*15090	*-89822	*46159	*180638	*155404	***	***	**
33 Retained earnings (S CORP)	326290	-	-	-	-	-	*75709	-	*130307	*120274	***	***	-
34 Less: Cost of treasury stock	216138	-	-	-	-	*5091	*15315	*10701	*1703	*23116	***	***	**
35 Total receipts	10315494	***	*409	-	*23796	*165453	*869529	*135454	1181535	*812610	***	***	**
36 Business receipts	9884642	***	*409	-	*23193	*159571	*851026	*134173	1166245	*804962	***	***	**
37 Interest	142733	***	-	-	*433	*27	*247	*121	*1186	*1131	***	***	**
38 Interest on govt. obligations, State and local	2045	-	-	-	-	-	-	-	*89	*457	***	***	**
39 Rents	4128	***	-	-	-	-	*668	-	*1541	-	***	***	**
40 Royalties	3955	-	-	-	-	-	-	-	-	*351	***	***	**
41 Net S-T cap gain less net LT loss	*40	-	-	-	-	-	-	-	*4	-	***	***	-
42 Net L-T cap gain less net ST loss	17888	-	-	-	*28	-	*1398	-	*251	*50	***	***	**
43 Net gain, noncapital assets	7283	-	-	-	-	*358	*1703	-	*929	*205	***	***	**
44 Dividends, domestic corporations	191040	-	-	-	-	-	-	-	*6700	*2671	***	***	**
45 Dividends, foreign corporations	*13217	-	-	-	-	-	-	-	*1216	*1066	***	***	**
46 Other receipts	48521	***	-	-	*142	*5496	*14486	*1160	3375	*1717	***	***	**
47 Total deductions	9544464	***	*228	-	*20833	*163145	*828170	*127405	1116182	*762828	***	***	**
48 Cost of sales and operations	6516977	***	*219	-	*3628	*113607	*577797	*92179	819117	*513425	***	***	**
49 Compensation of officers	111510	***	-	-	*4063	*6629	*23518	*4111	36212	*11624	***	***	**
50 Repairs	55084	***	-	-	*455	*356	*1459	*173	1725	*1561	***	***	**
51 Bad debts	25062	-	-	-	-	*161	*3706	*12	4185	*977	***	***	**
52 Rent paid on business property	57570	-	-	-	*1777	*1471	*2972	*380	6141	*3628	***	***	**
53 Taxes paid	219780	***	*8	-	*797	*2469	*19602	*3154	16996	*15975	***	***	**
54 Interest paid	287616	***	-	-	*272	*822	*10148	*2226	8672	*8872	***	***	**
55 Contributions or gifts	6994	***	-	-	-	*15	*134	*77	*493	*529	***	***	**
56 Amortization	13508	***	*-0	-	-	-	*1016	*106	*1024	*408	***	***	**
57 Depreciation	230457	***	-	-	*1653	*2941	*16792	*2399	19153	*14992	***	***	**
58 Depletion	*449	-	-	-	-	-	-	-	*421	-	***	***	**
59 Advertising	279782	***	-	-	*110	*236	*11303	*112	21078	*12913	***	***	**
60 Pension, prof sh, stock, annuity	46818	***	-	-	*1586	*923	*1184	*670	*7328	*8975	***	***	**
61 Employee benefit programs	208451	***	-	-	-	*2209	*9456	*2594	11399	*15581	***	***	**
62 Net loss, noncapital assets	*437	-	-	-	-	-	*123	*52	*188	*13	***	***	**
63 Other deductions	1483968	***	*1	-	*6492	*31305	*148959	*19160	162050	*153354	***	***	**
64 Total receipts less total deducts	771030	***	*181	-	*2963	*2308	*41359	*8050	65354	*49783	***	***	**
65 Const taxable inc frm rel frn corps	*49739	-	-	-	-	-	-	-	*189	146	***	***	**
66 Net income, total	818724	***	*181	-	*2963	*2308	*41359	*8050	65453	*49472	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	60276	-	-	-	-	-	*9890	-	*32980	*17405	***	***	-
70 Statutory special deductions, total	193327	-	-	-	-	-	*9951	-	*12886	*4194	***	***	**
71 Net operating loss deduction	*36578	-	-	-	-	-	*9951	-	*5993	*664	***	***	**
72 Dividends received deduction	156749	-	-	-	-	-	-	-	*6893	*3529	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	565245	***	*181	-	*2963	*2308	*21517	*8050	*19649	*27934	***	***	**
75 Income tax before credits, total	196865	***	*27	-	*445	*346	*6906	*2645	*6859	*9731	***	***	**
76 Regular tax	195184	***	*27	-	*445	*346	*6906	*2641	*6684	*9498	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*860	-	-	-	-	-	-	*4	*170	*67	***	***	-
80 Environmental tax	678	***	-	-	-	-	-	-	*5	*23	***	***	**
81 Foreign tax credit	*15552	-	-	-	-	-	-	-	*362	*100	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	1007	-	-	-	*267	-	-	-	*317	*28	***	***	**
86 Prior year minimum tax credit	*245	-	-	-	-	-	*240	-	*5	-	***	***	-
87 Income tax after credits, total	180061	***	*27	-	*178	*346	*6666	*2645	*6175	*9604	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3440
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	5410	*54	*1499	*419	1038	852	1189	215	65	***	22	15	***
2 Total assets	17700814	-	*62159	*79239	380890	641334	2756408	1425111	1105882	***	1588465	2089872	***
3 Cash	870527	-	*11532	*21266	60820	105705	210749	120455	56393	***	89082	111590	***
4 Notes and accounts receivable	4327408	-	*27082	*14572	132089	228858	840470	489916	357361	***	394728	486849	***
5 Less: Allowance for bad debts	70494	-	-	-	*595	*471	6481	3547	3588	***	11349	9039	***
6 Inventories	2886687	-	*3879	*8980	63674	96140	715962	220671	243777	***	381375	331152	***
7 Investments in govt. obligations, Total	*96115	-	-	-	-	-	-	*13711	*19458	***	3629	-	***
8 Tax-exempt securities	*161926	-	-	-	-	-	-	*45293	-	***	45282	71351	***
9 Other current assets	848256	-	*916	*1455	6432	26510	82795	44692	48210	***	129269	180743	***
10 Loans to stockholders	60256	-	-	*242	*14226	*5378	25044	*5827	*1126	***	2767	-	***
11 Mortgage and real estate loans	*47324	-	-	-	*7964	*5937	*3811	*3360	*20059	***	2954	-	***
12 Other investments	2166861	-	-	*6171	*186	*4375	85171	126885	49845	***	113410	209988	***
13 Depreciable assets	10494780	-	*93640	*18084	318352	462919	1808272	775432	706677	***	823098	909495	***
14 Less: Accumulated depreciation	5424371	-	*72500	*9579	228342	314550	1127450	473918	438757	***	485742	471288	***
15 Depletable assets	*15644	-	-	-	-	*14738	-	*372	-	***	534	-	***
16 Less: Accumulated depletion	*11638	-	-	-	-	*10849	-	*362	-	***	427	-	***
17 Land	277975	-	-	*5503	*3299	*8933	69258	34107	23166	***	24122	35512	***
18 Intangible assets (Amortizable)	735551	-	-	*11243	*1672	*6837	62802	*18379	*6902	***	104490	77963	***
19 Less: Accumulated amortization	140359	-	-	*4596	*960	*2326	22878	*7777	*2062	***	23703	19204	***
20 Other assets	358366	-	*-2390	*5897	*2073	*3199	8883	11616	17315	***	-5053	174761	***
21 Total liabilities	17700814	-	*62159	*79239	380890	641334	2756408	1425111	1105882	***	1588465	2089872	***
22 Accounts payable	2153058	-	*16084	*13318	42791	94238	462341	243440	140139	***	198078	289192	***
23 Mort, notes, and bonds under 1 yr	1648703	-	*36932	*15570	*27917	27019	284084	150104	126355	***	243343	115569	***
24 Other current liabilities	1447552	-	*18080	*3722	15129	30566	186229	83824	132414	***	140946	223521	***
25 Loans from stockholders	445970	-	*28160	*27507	*12226	*20445	127596	*22690	*7562	***	3103	-	***
26 Mort, notes, bonds, 1 yr or more	3083340	-	*3098	*7165	*36621	92804	354869	177899	112473	***	257422	203695	***
27 Other liabilities	1208788	-	*-387	-	*6432	*1953	29279	17100	36003	***	89138	191956	***
28 Net worth	7713402	-	*-39807	*11958	239774	374309	1312010	730053	550936	***	656436	1065939	***
29 Capital stock	696617	-	*6551	*2759	16049	42169	170723	62065	32192	***	54997	104861	***
30 Paid-in or capital surplus	1935832	-	*640	*1808	*34430	*26375	118822	28158	27648	***	366918	327781	***
31 Retained earnings, appropriated	*17140	-	-	-	-	-	-	*6237	-	***	307	10596	***
32 Retained earnings, unappropriate	3729747	-	*-28159	*7391	184358	215453	706647	315195	233757	***	94391	483218	***
33 Retained earnings (S CORP)	1683083	-	*-18838	-	*28312	*105841	443390	328997	*277802	***	152932	170756	***
34 Less: Cost of treasury stock	349016	-	-	-	*23375	*15529	127572	*10599	*20463	***	13108	31273	***
35 Total receipts	30244321	*821777	*458912	*180226	1170448	1558920	6535938	2825209	2327478	***	3003984	2885499	***
36 Business receipts	29761814	*803023	*457614	*179151	1164954	1552031	6492256	2802853	2312697	***	2964793	2827090	***
37 Interest	110913	*108	*1157	*438	1805	2678	4825	4977	1849	***	10970	11575	***
38 Interest on govt. obligations, State and local	9772	-	-	-	-	-	*137	*968	*53	***	1625	6722	***
39 Rents	31153	-	-	-	*768	*307	*2430	*375	*251	***	3452	4295	***
40 Royalties	24017	*52	-	-	-	-	-	-	*223	***	198	722	***
41 Net S-T cap gain less net LT loss	*440	-	-	-	-	-	-	-	*440	***	-	-	***
42 Net L-T cap gain less net ST loss	16020	-	-	-	*651	-	*5631	*585	*490	***	131	2846	***
43 Net gain, noncapital assets	26310	*1	-	-	*1228	*623	5253	1288	934	***	815	5639	***
44 Dividends, domestic corporations	7733	-	-	-	-	*597	*2922	*398	*34	***	2334	839	***
45 Dividends, foreign corporations	27490	-	-	-	-	-	-	-	*235	***	935	668	***
46 Other receipts	228660	*18592	*141	*636	*1043	2683	22485	13765	10271	***	18731	25102	***
47 Total deductions	28880735	*807146	*436709	*170074	1122037	1503503	6282983	2700949	2198332	***	2850762	2748979	***
48 Cost of sales and operations	21662074	*569104	*213984	*104262	757387	1027242	4672669	2124944	1733913	***	2282196	2133984	***
49 Compensation of officers	864990	*27618	*58114	*7092	123350	96357	294840	74844	65130	***	28486	21562	***
50 Repairs	113923	*22	*4409	*215	5330	9447	23017	13124	6225	***	8156	13926	***
51 Bad debts	63739	*11	*235	*30	*1708	4470	20659	6038	4699	***	6909	2963	***
52 Rent paid on business property	192747	*434	*15083	*6636	15365	18934	40142	17975	8065	***	12385	16800	***
53 Taxes paid	689909	*39021	*18308	*9153	32099	55859	161971	58803	62380	***	49083	53540	***
54 Interest paid	402459	*24456	*2044	*796	8133	10841	64264	24628	23942	***	36393	27734	***
55 Contributions or gifts	9338	*111	*110	*23	*482	*225	2482	748	1103	***	682	377	***
56 Amortization	34186	-	-	*2216	*321	*2186	4344	*1876	2471	***	5742	2696	***
57 Depreciation	742833	*20635	*6270	*5968	23922	32978	124537	40632	40909	***	44774	65881	***
58 Depletion	*139	-	-	-	-	-	-	*105	*1	***	-0	-	***
59 Advertising	129337	*2362	*502	*518	5466	4141	27456	3336	8490	***	17993	13067	***
60 Pension, prof sh, stock, annuity	143191	*4377	-	-	*4389	*5271	20983	11774	16789	***	19789	10679	***
61 Employee benefit programs	514666	*48552	*4534	*2584	18123	24231	90519	48445	34901	***	35481	39855	***
62 Net loss, noncapital assets	7590	*22	-	-	-	*46	*288	*344	*129	***	1396	4564	***
63 Other deductions	3309613	*70419	*113117	*30582	125963	211275	734812	273333	189186	***	301294	341352	***
64 Total receipts less total deducts	1363586	*14631	*22203	*10152	48410	55417	252955	124260	129146	***	153222	136520	***
65 Const taxable inc frm rel frn corps	21449	-	-	-	-	-	-	-	-	***	253	-	***
66 Net income, total	1375264	*14631	*22203	*10152	48410	55417	252818	123292	129093	***	151850	129798	***
67 Net income, Form 1120-A	*792	-	*792	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	400383	*13628	*12885	-	*21590	*25663	109538	72262	*65512	***	35691	7557	***
70 Statutory special deductions, total	169360	-	*5236	*2847	*3748	*3464	16481	*1482	*1877	***	7432	16703	***
71 Net operating loss deduction	161477	-	*5236	*2847	*3748	*3046	16111	*1181	*1615	***	4681	15478	***
72 Dividends received deduction	7883	-	-	-	-	*418	*371	*302	*262	***	2751	1225	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	805900	*1003	*4082	*7305	23072	26344	126798	49547	61704	***	109054	105538	***
75 Income tax before credits, total	271472	*391	*612	*1096	3850	5279	40039	19105	21079	***	37293	37560	***
76 Regular tax	263299	*340	*612	*1096	3850	5279	39630	16494	20914	***	37147	36635	***
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	7044	-	-	-	-	-	*317	*2607	*147	***	31	719	***
80 Environmental tax	893	-	-	-	-	-	-	*4	*17	***	113	150	***
81 Foreign tax credit	9506	-	-	-	-	-	-	*2	*1	***	507	341	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	*1	***	-	-	***
85 General business credit	3563	-	-	-	-	*269	*1210	-	*148	***	537	1195	***
86 Prior year minimum tax credit	4295	-	-	-	*1213	-	*163	-	*372	***	121	1913	***
87 Income tax after credits, total	254107	*391	*612	*1096	2637	5010	38666	19103	20558	***	36128	34111	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	2434	*10	*751	*255	*176	402	563	117	89	44	17	10	**
2	Total assets	10781077	-	*37971	*44698	*72482	288120	1297738	787975	1324843	1517537	1168533	4241181	**
3	Cash	542217	-	*5856	*12717	*777	54101	76820	64203	89972	136587	41410	59775	**
4	Notes and accounts receivable	2322919	-	*9269	*15185	*18625	76035	423079	205508	315795	343992	233634	681797	**
5	Less: Allowance for bad debts	27078	-	-	-	-	-	*2258	4304	3467	2318	4061	10670	**
6	Inventories	1790492	-	*6884	*2456	*31767	55843	347436	192197	260590	292873	163687	436760	**
7	Investments in govt. obligations, Total	*83185	-	-	-	-	-	-	*38978	*19966	*7419	12	16810	-
8	Tax-exempt securities	*28102	-	-	*4077	-	-	-	-	*8831	*15194	-	-	-
9	Other current assets	307144	-	-	*533	*244	*4832	24312	11953	40989	81155	50926	92199	**
10	Loans to stockholders	36683	-	-	-	*489	*194	*5779	*8979	*7161	*3512	2991	7577	**
11	Mortgage and real estate loans	*14673	-	-	-	-	-	*4774	-	*9898	-	-	-	-
12	Other investments	1257872	-	-	*3257	-	*18276	9840	25550	75843	50528	90089	984489	**
13	Depreciable assets	7342322	-	*43451	*9480	*78830	258980	1221647	685501	1189343	1137249	993202	1724640	**
14	Less: Accumulated depreciation	4266790	-	*34522	*3750	*65628	184604	856206	475953	716110	659341	512316	758361	**
15	Depletable assets	*75	-	-	-	-	-	*75	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	119628	-	-	-	*2522	*1951	12582	5013	11097	33741	18541	34181	**
18	Intangible assets (Amortizable)	316654	-	*15097	-	-	*2871	28607	*3882	*10027	24415	26115	205640	**
19	Less: Accumulated amortization	59958	-	*8555	-	-	*925	*11041	*960	*9210	*2504	1619	25144	**
20	Other assets	972938	-	*491	*744	*4854	*566	12292	27428	14119	55035	65922	791487	**
21	Total liabilities	10781077	-	*37971	*44698	*72482	288120	1297738	787975	1324843	1517537	1168533	4241181	**
22	Accounts payable	1428595	-	*201	*1762	*3692	41784	257301	137470	175810	174318	130439	505820	**
23	Mort, notes, and bonds under 1 yr	779033	-	*19805	*772	*244	*18020	197682	85614	112313	119359	88818	136406	**
24	Other current liabilities	821241	-	*1537	*206	*1954	25571	99663	60012	93692	104167	101340	333099	**
25	Loans from stockholders	68437	-	*1036	-	*6650	*8830	46723	*2020	*2862	-	-	316	**
26	Mort, notes, bonds, 1 yr or more	1733915	-	-	*1095	*18462	*31201	240300	68925	222430	197585	230734	723182	**
27	Other liabilities	1116960	-	-	-	-	*-0	7307	8500	26716	91726	116547	866163	**
28	Net worth	4832898	-	*15392	*40863	*41481	162714	448761	425433	691021	830382	500656	1676194	**
29	Capital stock	435057	-	*5606	*741	*8246	4222	43993	30951	36801	100152	39556	164787	**
30	Paid-in or capital surplus	1878642	-	*597	-	*690	*4537	22522	*506	17595	179890	69511	1582795	**
31	Retained earnings, appropriated	-0	-	-	-	-	-	-	-	-	-	-	-0	-
32	Retained earnings, unappropriate	1589324	-	*14548	*40122	*28710	134758	267270	*60256	416017	269458	354258	3927	**
33	Retained earnings (S CORP)	1154005	-	*-5360	-	*21112	*25753	161219	344519	245684	301230	59849	-	-
34	Less: Cost of treasury stock	224131	-	-	-	*17276	*6555	46242	*10800	*25076	*20348	22519	75314	**
35	Total receipts	16396105	*261651	*117010	*76003	*103843	596871	3172200	1656045	2375905	2387858	1786934	3861787	**
36	Business receipts	16150908	*253379	*116930	*75014	*80952	590111	3149991	1638480	2347160	2363833	1761460	3773598	**
37	Interest	55234	*664	-	*289	*685	*1087	2197	*626	4557	2603	5573	36955	**
38	Interest on govt. obligations, State and local	3180	-	-	*284	-	*141	*145	*7	*344	*1844	404	11	-
39	Rents	5727	-	-	-	-	-	*557	*24	*320	*1616	565	2646	**
40	Royalties	*7828	-	-	-	-	-	-	-	-	*165	2620	5043	**
41	Net S-T cap gain less net LT loss	*1189	-	-	-	-	-	-	-	*439	23	551	176	-
42	Net L-T cap gain less net ST loss	12105	-	-	*190	-	*2173	*73	*44	*8824	*177	592	32	-
43	Net gain, noncapital assets	23765	-	-	-	*11500	*1450	*592	*4799	1876	774	902	1872	**
44	Dividends, domestic corporations	6481	-	-	*203	-	*80	*41	-	*950	*337	2565	2305	**
45	Dividends, foreign corporations	*4130	-	-	-	-	-	-	-	-	*1273	353	2504	**
46	Other receipts	125558	*7608	*80	*22	*10704	*1831	18606	12064	11434	15213	11351	36645	**
47	Total deductions	15549160	*244496	*102829	*71194	*94491	570266	3057407	1545648	2227706	2164978	1674223	3795923	**
48	Cost of sales and operations	11438867	*206977	*54968	*34713	*40459	370044	2260675	1193845	1752453	1698586	1269655	2556491	**
49	Compensation of officers	493173	*2146	*10391	*20951	*21008	64212	140103	66245	64536	44164	23215	36202	**
50	Repairs	135869	-	*2681	-	*229	*6891	10871	13612	12283	12679	12963	63659	**
51	Bad debts	19451	-	-	-	*344	*1423	5843	*1544	1854	2239	2500	3703	**
52	Rent paid on business property	104422	*243	*2028	*4663	-	*6604	26959	*11443	13051	5897	11210	22325	**
53	Taxes paid	415899	*4265	*2599	*3397	*4825	24083	92832	41367	50341	56555	45482	90152	**
54	Interest paid	209095	*1761	*2184	*293	*1979	*4660	35874	16919	22016	22659	24474	76276	**
55	Contributions or gifts	6464	*39	*39	-	*2	*80	878	*36	857	690	1568	2276	**
56	Amortization	28645	*53	*3019	-	-	*1165	*2440	*945	871	*3557	4178	12415	**
57	Depreciation	486485	*7009	*2649	*1187	*1795	16925	81717	35840	65671	76482	71335	125874	**
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	46235	-	*281	*136	*163	1573	9366	4329	6801	6049	6506	11032	**
60	Pension, prof sh, stock, annuity	130714	*428	-	-	*3546	*5320	17485	16282	16012	21337	15329	34975	**
61	Employee benefit programs	353356	*2329	*591	*269	*1124	*8695	60108	31382	40454	47283	31511	129611	**
62	Net loss, noncapital assets	1949	*90	-	-	-	-	*203	-	*20	*74	165	1397	**
63	Other deductions	1678537	*19155	*21400	*5584	*19018	58593	312050	111859	180486	166728	154130	629535	**
64	Total receipts less total deducts	846945	*17155	*14181	*4809	*9352	26605	114793	110396	148198	222880	112712	65864	**
65	Const taxable inc frm rel frn corps	*1308	-	-	-	-	-	-	-	-	*758	32	518	**
66	Net income, total	845073	*17155	*14181	*4525	*9352	26464	114649	110389	147854	221794	112339	66371	**
67	Net income, Form 1120-A	*2571	-	*2571	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	*16931	*16931	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	359289	-	*5167	-	*1060	*3237	67783	82262	62103	112950	24729	-	-
70	Statutory special deductions, total	85327	-	*5607	*142	*6719	*6064	*5456	*6627	10277	*8819	8144	27472	**
71	Net operating loss deduction	78899	-	*5607	-	*6719	*6008	*5427	*6627	*9612	*8654	6417	23829	**
72	Dividends received deduction	6428	-	-	*142	-	*56	*29	-	*665	*166	1727	3643	**
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	400886	*17155	*3408	*4383	*1573	*17163	41789	*21500	75474	100075	79467	38899	-
75	Income tax before credits, total	134620	*5852	*511	*657	*236	*4269	12613	*7652	26180	34228	27583	14837	**
76	Regular tax	131025	*5803	*511	*657	*236	*4269	12213	*7310	25640	34106	27056	13224	-
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	3697	*47	-	-	-	-	*400	*341	*509	*492	430	1478	**
80	Environmental tax	320	*3	-	-	-	-	-	*1	*31	89	97	98	**
81	Foreign tax credit	*1515	-	-	-	-	-	-	-	*8	*733	136	637	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	2027	-	*126	-	-	-	*11	*179	*355	*360	844	153	-
86	Prior year minimum tax credit	2464	-	-	-	-	*45	*25	*463	-	*953	97	881	-
87	Income tax after credits, total	128615	*5852	*386	*657	*236	*4225	12578	*7010	25818	32182	26507	13164	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Coating, engraving, and allied services

✓

MINOR INDUSTRY 3470
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	1244	***	-	*239	*159	442	311	*49	36	*3	***	**	-
2 Total assets	2400021	-	-	*46207	*63992	286524	517630	*331323	564938	*125155	***	**	-
3 Cash	165590	-	-	*8065	*6894	39440	54518	*18873	17246	*4958	***	**	-
4 Notes and accounts receivable	575773	-	-	*23130	*19379	113241	122504	*79547	125388	*25403	***	**	-
5 Less: Allowance for bad debts	8193	-	-	*312	-	*51	*1082	*897	*1388	610	***	**	-
6 Inventories	271039	-	-	*3155	*5428	23292	44849	*14016	58736	*39572	***	**	-
7 Investments in govt. obligations, Total	*14292	-	-	-	-	-	-	-	-	*14272	***	-	-
8 Tax-exempt securities	2542	-	-	-	-	-	-	-	-	-	***	-	-
9 Other current assets	78613	-	-	*623	*1826	3383	15099	*15514	24794	*689	***	**	-
10 Loans to stockholders	*7915	-	-	-	-	*4676	*1716	-	*1523	-	***	-	-
11 Mortgage and real estate loans	*1396	-	-	-	-	-	-	*1396	-	-	***	-	-
12 Other investments	304144	-	-	-	-	*3810	33524	*77473	*21871	4	***	**	-
13 Depreciable assets	2187950	-	-	*40870	*60786	296058	526537	*345211	603577	*116536	***	**	-
14 Less: Accumulated depreciation	1322516	-	-	*32283	*39997	211208	310969	*230541	321510	*77392	***	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	-
17 Land	63212	-	-	-	*415	*8465	*21767	*6580	19891	*1574	***	**	-
18 Intangible assets (Amortizable)	30936	-	-	*597	*1153	*376	*9354	*588	*3855	139	***	**	-
19 Less: Accumulated amortization	9818	-	-	*348	*76	*62	*4916	*463	*2506	13	***	**	-
20 Other assets	37146	-	-	*2710	*8184	*5103	4728	*4025	*13460	*22	***	**	-
21 Total liabilities	2400021	-	-	*46207	*63992	286524	517630	*331323	564938	*125155	***	**	-
22 Accounts payable	279259	-	-	*7804	*4863	38028	54145	*31777	91488	*6792	***	**	-
23 Mort, notes, and bonds under 1 yr	174079	-	-	*1436	*5262	*27907	38984	*18234	55143	469	***	**	-
24 Other current liabilities	195609	-	-	*4876	*8953	23207	35586	*21519	52094	*4848	***	**	-
25 Loans from stockholders	78614	-	-	*5505	*2156	*21450	*12817	*32668	*1485	-	***	-	-
26 Mort, notes, bonds, 1 yr or more	347052	-	-	*1748	*7522	*33790	143903	*29340	*73574	5388	***	**	-
27 Other liabilities	74723	-	-	-	-	*4103	*9328	*11412	*30133	*2188	***	**	-
28 Net worth	1250686	-	-	*24839	*35235	138038	222868	*186374	261022	*105470	***	**	-
29 Capital stock	54114	-	-	*132	*1048	8430	13502	*3627	19140	*46	***	**	-
30 Paid-in or capital surplus	139009	-	-	*5970	*1837	*11118	*21982	*-12274	*33680	*14481	***	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	-
32 Retained earnings, unappropriate	725635	-	-	*18737	*32351	124867	88955	*139746	*149466	-	***	**	-
33 Retained earnings (S CORP)	404931	-	-	-	-	*876	*120941	*63958	*79517	*90943	***	-	-
34 Less: Cost of treasury stock	73003	-	-	-	-	*7253	*22511	*8684	*20781	-	***	**	-
35 Total receipts	4723554	***	-	*141764	*205877	835176	1130815	*530183	1064216	*202929	***	**	-
36 Business receipts	4612819	***	-	*140329	*205389	825537	1115373	*519969	1049600	*202109	***	**	-
37 Interest	12341	***	-	-	*85	715	*421	*1942	*867	-	***	**	-
38 Interest on govt. obligations, State and local	*494	-	-	-	-	-	-	*-0	*25	-	***	**	-
39 Rents	9377	-	-	*1436	*402	-	*4713	-	*664	-	***	-	-
40 Royalties	*2769	-	-	-	-	-	*2023	-	*746	-	***	-	-
41 Net S-T cap gain less net LT loss	*69	-	-	-	-	-	-	-	*69	-	***	-	-
42 Net L-T cap gain less net ST loss	*2482	-	-	-	-	*2083	-	*26	*374	-	***	-	-
43 Net gain, noncapital assets	1450	-	-	-	-	-	*400	*722	*64	-	***	-	-
44 Dividends, domestic corporations	*589	-	-	-	-	-	*174	*155	*261	-	***	-	-
45 Dividends, foreign corporations	5279	***	-	-	-	-	-	-	-	-	***	-	-
46 Other receipts	75884	***	-	-	*1	*6840	7710	*7370	*11547	*820	***	**	-
47 Total deductions	4408747	***	-	*127134	*201217	809839	1058113	*509768	980365	*182919	***	**	-
48 Cost of sales and operations	2987421	***	-	*81900	*74337	520927	664368	*337015	742176	*143106	***	**	-
49 Compensation of officers	183627	-	-	*14097	*18691	48677	50601	*18676	25386	*1542	***	**	-
50 Repairs	37367	***	-	*75	*2880	*4716	*15102	*7222	*3598	*3000	***	**	-
51 Bad debts	7429	-	-	*1062	*165	*220	1663	*899	*1801	*406	***	**	-
52 Rent paid on business property	51657	***	-	*2166	*9873	*13158	20677	*971	*1436	*311	***	**	-
53 Taxes paid	152228	***	-	*4473	*11332	29276	41815	*22761	27652	*4606	***	**	-
54 Interest paid	47455	***	-	*661	*1510	9169	13302	*8623	11015	*383	***	**	-
55 Contributions or gifts	3494	***	-	*132	-	*517	*173	*169	*219	-	***	**	-
56 Amortization	2395	-	-	*119	*57	*491	*359	*99	*577	10	***	**	-
57 Depreciation	154236	***	-	*7725	*5972	23641	38171	*16405	41846	*7142	***	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	-
59 Advertising	11369	***	-	*2	*352	3338	3154	*1117	*1691	*404	***	**	-
60 Pension, prof sh, stock, annuity	26848	-	-	-	*3801	*2654	5779	*4092	*6918	*877	***	**	-
61 Employee benefit programs	93346	***	-	*1848	*7310	8687	28336	*20541	15899	*7062	***	**	-
62 Net loss, noncapital assets	1502	-	-	-	-	*104	*9	*252	*972	112	***	**	-
63 Other deductions	648374	***	-	*12872	*64939	144265	174603	*70925	99179	*13960	***	**	-
64 Total receipts less total deducts	314807	***	-	*14631	*4660	25336	72702	*20415	83851	*20010	***	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	-	-
66 Net income, total	314313	***	-	*14631	*4660	25336	72702	*20414	83826	*20010	***	**	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120S	93954	-	-	-	-	*2197	*32733	*4664	*31298	*20010	***	-	-
70 Statutory special deductions, total	28756	***	-	*3448	*2132	*1311	*8165	*108	*8314	-	***	-	-
71 Net operating loss deduction	23065	-	-	*3448	*2132	*1311	*8043	-	*8131	-	***	-	-
72 Dividends received deduction	*5691	***	-	-	-	-	*122	*108	*182	-	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	-
74 Income subject to tax	191602	***	-	*11183	*2527	21828	31804	*15642	*44214	-	***	**	-
75 Income tax before credits, total	59853	***	-	*1917	*379	4679	9439	*5284	*15666	-	***	**	-
76 Regular tax	59117	***	-	*1917	*379	4679	9418	*5284	*15033	-	***	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	-
79 Alternative minimum tax	*628	-	-	-	-	-	*21	-	*607	-	***	-	-
80 Environmental tax	*108	***	-	-	-	-	-	-	*26	-	***	**	-
81 Foreign tax credit	*24	-	-	-	-	-	-	-	*24	-	***	-	-
82 U.S. Possessions tax credit	58	-	-	-	-	58	-	-	-	-	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	-
85 General business credit	*298	-	-	-	-	*185	*9	*27	-	-	***	**	-
86 Prior year minimum tax credit	*1326	-	-	-	-	-	*718	*549	*58	-	***	-	-
87 Income tax after credits, total	58147	***	-	*1917	*379	4436	8712	*4707	*15583	-	***	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

MINOR INDUSTRY 3480
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	359	*3	*189	*120	-	-	*34	-	*11	**	-	3	-
2 Total assets	769821	-	*675	*25170	-	-	*51341	-	*231800	**	-	460836	-
3 Cash	33804	-	*133	*5874	-	-	*5047	-	*7674	**	-	15076	-
4 Notes and accounts receivable	154940	-	*88	*8741	-	-	*13955	-	*61319	**	-	70836	-
5 Less: Allowance for bad debts	*3401	-	-	-	-	-	-	-	*2396	-	-	1005	-
6 Inventories	183702	-	*19	*6317	-	-	*14085	-	*88427	**	-	74853	-
7 Investments in govt. obligations, Total	51820	-	-	-	-	-	-	-	-	-	-	51820	-
8 Tax-exempt securities	378	-	-	-	-	-	-	-	-	-	-	378	-
9 Other current assets	*17964	-	-	-	-	-	*2026	-	*4238	**	-	11699	-
10 Loans to stockholders	*888	-	*435	-	-	-	*454	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	10803	-	-	-	-	-	-	-	-	-	-	10803	-
13 Depreciable assets	357952	-	-	*12078	-	-	*47785	-	*79622	**	-	218467	-
14 Less: Accumulated depreciation	183512	-	-	*9462	-	-	*32598	-	*36321	**	-	105131	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*9749	-	-	-	-	-	*507	-	*1459	**	-	7783	-
18 Intangible assets (Amortizable)	*89475	-	-	*227	-	-	-	-	*1117	-	-	88131	-
19 Less: Accumulated amortization	*1258	-	-	*227	-	-	-	-	*946	-	-	85	-
20 Other assets	*46518	-	-	*1622	-	-	*81	-	*27606	**	-	17210	-
21 Total liabilities	769821	-	*675	*25170	-	-	*51341	-	*231800	**	-	460836	-
22 Accounts payable	*52396	-	-	-	-	-	*13615	-	*20930	**	-	17851	-
23 Mort, notes, and bonds under 1 yr	*45481	-	-	-	-	-	*3514	-	*39061	-	-	2906	-
24 Other current liabilities	104275	-	-	*967	-	-	*1752	-	*52645	**	-	48910	-
25 Loans from stockholders	*116	-	-	-	-	-	*116	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*187590	-	-	*18936	-	-	*10073	-	*30708	**	-	127873	-
27 Other liabilities	*29206	-	-	-	-	-	*-0	-	*7679	**	-	21526	-
28 Net worth	350757	-	*675	*5267	-	-	*22270	-	*80776	**	-	241770	-
29 Capital stock	70639	-	*1798	*274	-	-	*5707	-	*8620	**	-	54239	-
30 Paid-in or capital surplus	*26447	-	-	-	-	-	-	-	*12624	**	-	13823	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	256761	-	*-1124	*4992	-	-	*17320	-	*59533	**	-	176040	-
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*3090	-	-	-	-	-	*757	-	-	-	-	2332	-
35 Total receipts	1133038	*6228	*539	*83983	-	-	*138776	-	*511665	**	-	391847	-
36 Business receipts	1120728	*6224	*539	*83983	-	-	*138304	-	*504516	**	-	387162	-
37 Interest	*2093	*2	-	-	-	-	*58	-	*260	**	-	1772	-
38 Interest on govt. obligations, State and local	26	-	-	-	-	-	-	-	-	-	-	26	-
39 Rents	*4558	-	-	-	-	-	*85	-	*4417	-	-	56	-
40 Royalties	*494	-	-	-	-	-	*242	-	*2	-	-	251	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	2	-	-	-	-	-	-	-	-	-	-	2	-
43 Net gain, noncapital assets	*925	-	-	-	-	-	-	-	*12	**	-	913	-
44 Dividends, domestic corporations	129	-	-	-	-	-	-	-	-	-	-	129	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	4083	*2	-	-	-	-	*86	-	*2457	**	-	1537	-
47 Total deductions	1010190	*5048	*502	*76578	-	-	*133546	-	*486409	**	-	308107	-
48 Cost of sales and operations	721656	*3016	*273	*46323	-	-	*89695	-	*383442	**	-	198907	-
49 Compensation of officers	23620	*389	-	*4786	-	-	*7001	-	*6308	**	-	5136	-
50 Repairs	2395	*1	-	*322	-	-	*74	-	*94	**	-	1903	-
51 Bad debts	*790	-	-	-	-	-	*237	-	*222	-	-	331	-
52 Rent paid on business property	7457	-	*95	*1578	-	-	*1622	-	*4025	**	-	138	-
53 Taxes paid	40365	*186	-	*1862	-	-	*4768	-	*18285	**	-	15264	-
54 Interest paid	17110	*65	-	*1995	-	-	*1182	-	*6001	**	-	7868	-
55 Contributions or gifts	*458	-	-	-	-	-	*37	-	*163	-	-	258	-
56 Amortization	*585	*19	-	*23	-	-	-	-	*246	-	-	298	-
57 Depreciation	23139	*155	-	*3109	-	-	*3556	-	*6004	**	-	10314	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	*12763	*488	-	*143	-	-	*4028	-	*3957	-	-	4147	-
60 Pension, prof sh, stock, annuity	*5638	-	-	-	-	-	-	-	*3678	**	-	1960	-
61 Employee benefit programs	22313	*197	-	-	-	-	*2988	-	*13977	**	-	5152	-
62 Net loss, noncapital assets	*98	-	-	-	-	-	-	-	*98	-	-	-	-
63 Other deductions	131803	*532	*135	*16437	-	-	*18359	-	*39909	**	-	56430	-
64 Total receipts less total deducts	122848	*1180	*36	*7405	-	-	*5229	-	*25256	**	-	83741	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	122823	*1180	*36	*7405	-	-	*5229	-	*25256	**	-	83715	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	*3795	-	*36	*1503	-	-	-	-	*2256	**	-	-	-
71 Net operating loss deduction	*3795	-	*36	*1503	-	-	-	-	*2256	**	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	119028	*1180	-	*5903	-	-	*5229	-	*23000	-	-	83715	-
75 Income tax before credits, total	40088	*401	-	*885	-	-	*1688	-	*7879	**	-	29233	-
76 Regular tax	39928	*401	-	*885	-	-	*1688	-	*7820	-	-	29133	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*46	-	-	-	-	-	-	-	*46	**	-	-	-
80 Environmental tax	*113	-	-	-	-	-	-	-	*13	-	-	100	-
81 Foreign tax credit	71	-	-	-	-	-	-	-	-	-	-	71	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	323	-	-	-	-	-	-	-	-	-	-	323	-
86 Prior year minimum tax credit	*257	-	-	-	-	-	-	-	*82	-	-	175	-
87 Income tax after credits, total	39437	*401	-	*885	-	-	*1688	-	*7798	**	-	28664	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	16338	*687	3497	3063	3297	2244	2676	409	268	98	55	27	17
2	Total assets	39694495	-	137026	472544	1160523	1603444	5525187	2739878	4255783	3344074	3782386	4082021	12591630
3	Cash	2645603	-	21699	58975	152248	251501	594409	227842	241028	229905	125071	110918	632007
4	Notes and accounts receivable	9040824	-	*29154	153217	376489	505973	1539963	719487	1046925	834683	810846	954747	2069340
5	Less: Allowance for bad debts	142452	-	-	*1076	*588	*1704	16805	11178	22643	11647	25258	19050	32505
6	Inventories	8149370	-	*30537	78224	160196	274191	1259202	676259	1102723	799919	891465	824697	2051957
7	Investments in govt. obligations, Total	150066	-	*3780	*179	-	*123	*1521	*19739	*9489	*12483	1465	96596	4689
8	Tax-exempt securities	139522	-	-	-	-	-	*37458	-	*50467	*21106	-	18810	11682
9	Other current assets	1350703	-	*4433	*6855	14071	35910	126653	123009	127046	85632	141252	173002	512839
10	Loans to stockholders	634166	-	*3763	*26836	22721	27589	38790	15687	*5301	*2278	1605	12003	477592
11	Mortgage and real estate loans	*27210	-	-	*13115	-	-	*2300	*11705	-	-	90	-	-
12	Other investments	3317920	-	-	-	*2417	32541	294763	91065	283092	206388	280593	357722	1769338
13	Depreciable assets	23278457	-	200909	411002	1245221	1401493	4058724	1873429	2821315	1961530	2171884	2108090	5024860
14	Less: Accumulated depreciation	13316671	-	157766	279625	862085	973905	2663812	1103266	1610094	1017181	1096851	1083101	2468985
15	Depletable assets	*1274	-	-	-	*1177	-	-	-	*26	-	-	-	71
16	Less: Accumulated depletion	*78	-	-	-	*53	-	-	-	*24	-	-	-	2
17	Land	585153	-	*1311	-	*12122	25921	88084	53392	61867	60176	86294	63065	132920
18	Intangible assets (Amortizable)	2474765	-	*543	*2115	*23542	15527	71647	24851	86706	120170	330347	266908	1532408
19	Less: Accumulated amortization	333785	-	*472	*281	*14152	*2867	24895	15731	26685	22417	82572	80030	63682
20	Other assets	1692448	-	*-867	*3007	27196	11149	117185	33588	79243	61048	146154	277644	937101
21	Total liabilities	39694495	-	137026	472544	1160523	1603444	5525187	2739878	4255783	3344074	3782386	4082021	12591630
22	Accounts payable	4605201	-	*19214	55732	190480	233304	710186	389663	511847	496220	396821	393757	1207977
23	Mort, notes, and bonds under 1 yr	3049909	-	*14811	*34304	98026	97111	573775	249282	481952	306899	241948	347013	604788
24	Other current liabilities	3472582	-	10325	43860	62049	101905	415891	234811	321761	233208	299907	431103	1317762
25	Loans from stockholders	1310626	-	*109608	28417	85159	139608	252731	32217	47509	*38427	25126	19855	531969
26	Mort, notes, bonds, 1 yr or more	8344758	-	*9526	96617	222872	309738	847226	317196	683256	548591	1096854	853747	3359135
27	Other liabilities	1803193	-	*-0	*7069	*4691	5853	67833	47299	79306	150768	228433	365806	846136
28	Net worth	17108225	-	-26459	206545	497247	715925	2657545	1469408	2130153	1569962	1493296	1670740	4723864
29	Capital stock	1909312	-	33451	35145	46482	72805	219253	145565	265185	219541	327170	198401	346313
30	Paid-in or capital surplus	4556960	-	*615	*5799	41958	27649	285398	132259	329990	214995	421160	565935	2531203
31	Retained earnings, appropriated	*16610	-	-	-	-	-	*9257	-	*2908	-	11	4434	-
32	Retained earnings, unappropriate	7546285	-	*22566	152372	325725	516000	1241493	558689	815648	703951	512235	652411	2045196
33	Retained earnings (S CORP)	3914369	-	*-52338	*29645	115493	222394	1154791	669759	769010	473043	248184	284387	-
34	Less: Cost of treasury stock	835310	-	*30753	*16415	*32412	122923	252647	36863	52588	41568	15465	34829	198847
35	Total receipts	62297132	*275749	680677	1059249	3157225	3806270	11537557	5834884	7208928	5718668	5461870	5682558	11873498
36	Business receipts	61149596	*194685	671148	1051655	3123113	3777672	11446450	5801020	7116560	5645566	5367311	5523529	11430887
37	Interest	203533	*139	*245	3197	3449	3416	8076	3385	8401	7307	14978	29485	121453
38	Interest on govt. obligations, State and local	14855	-	-	-	*11	*1026	*2350	*1126	3329	*1028	540	2125	3321
39	Rents	53990	*8	-	*262	*2676	*1058	4671	*1086	5030	2383	4156	4664	27996
40	Royalties	151157	-	-	-	-	-	*126	*308	*3880	*2769	3348	10992	129734
41	Net S-T cap gain less net LT loss	18757	14135	-	*25	-	*149	*29	-	*334	*5	446	3634	-
42	Net L-T cap gain less net ST loss	114886	*15306	-	*924	*5010	*1216	*10514	*742	*6728	*1864	14861	37366	20356
43	Net gain, noncapital assets	94771	*49309	*7728	*239	*4334	771	3625	1180	2634	3308	10589	4508	6545
44	Dividends, domestic corporations	27672	-	-	-	*116	*150	*1375	*245	5267	*270	3695	1000	15553
45	Dividends, foreign corporations	91503	-	-	-	-	-	-	*536	*15037	*8520	3254	7966	56190
46	Other receipts	376413	*2166	*1556	2946	18516	20813	60340	25256	41728	45648	38691	57290	61463
47	Total deductions	58316727	*200335	645188	965980	2977041	3574665	10895581	5546058	6694860	5289320	5181735	5366020	10979945
48	Cost of sales and operations	41580671	*135510	325709	502749	1723381	2496192	7550193	4138490	4966596	4129514	3806323	3985849	7820164
49	Compensation of officers	2073247	*13660	*75789	128990	296992	229749	677871	213341	177595	94685	57449	51094	56032
50	Repairs	277495	*604	3926	10644	19771	13946	53031	20090	41038	10954	32292	30921	40278
51	Bad debts	128166	*2361	*22	*2319	10271	5039	29284	16020	9135	7595	12482	16473	17163
52	Rent paid on business property	556613	*2903	33495	35186	71752	52013	127075	25028	35712	23318	30484	34349	85298
53	Taxes paid	1559078	*4321	22884	34160	119280	120979	324309	144726	169881	120524	99844	109223	288947
54	Interest paid	1032829	*10079	*3980	12940	32415	41306	135945	47055	83997	67887	127649	137512	332065
55	Contributions or gifts	24249	*6	*21	359	910	463	2926	1992	2838	1555	1866	3173	8140
56	Amortization	123357	*3329	*50	*124	5131	3006	6602	4163	7910	11115	23229	15931	42766
57	Depreciation	1698913	*4693	18410	44935	115502	114817	298838	127652	187603	144391	150665	136693	354714
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	420830	*394	*7642	6329	7421	15720	68677	29657	37696	27817	40791	46215	132472
60	Pension, prof sh, stock, annuity	429334	*700	-	*15360	16108	22924	71907	48540	40994	29306	27501	24468	131526
61	Employee benefit programs	1103068	*1226	*4342	*4535	52986	58442	213469	83988	133982	75265	88716	103704	282413
62	Net loss, noncapital assets	21667	*53	-	-	*677	*1308	3220	*1386	2088	561	2180	2364	7831
63	Other deductions	7287210	*20496	148917	167351	504444	398761	1332234	643929	797795	544833	680265	668051	1380136
64	Total receipts less total deducts	3980405	*75414	35489	93269	180185	231606	641975	288826	514067	429348	280135	316538	893553
65	Const taxable inc frm rel frn corps	48331	-	-	-	-	-	-	-	4519	*4550	582	881	37799
66	Net income, total	4013880	*75414	35489	93269	180173	230580	639625	287701	515258	432870	280176	315294	928031
67	Net income, Form 1120-A	*8120	-	*1333	*6787	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	1342396	*16943	*31766	*42825	97979	162723	394369	122220	206228	152554	62807	51984	-
70	Statutory special deductions, total	431286	*56416	*2020	*35641	23915	*2101	48641	15986	70466	29836	36898	33001	76365
71	Net operating loss deduction	378980	*56416	*2020	*35641	23833	*1996	47679	*15336	59897	28172	32003	28147	47840
72	Dividends received deduction	52306	-	-	-	*81	*105	*962	*650	10569	*1664	4895	4853	28525
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	2240239	*2055	*1703	14804	58280	65756	196650	149495	238564	250480	180477	230310	851666
75	Income tax before credits, total	763551	*1677	*255	2220	10514	15112	56650	52295	84114	86252	64842	82837	306782
76	Regular tax	739401	*699	*255	2220	10508	14946	55610	50632	81218	84518	61394	79543	297857
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	21637	*949	-	-	*6	*166	1040	*1482	2657	*1517	3248	2990	7583
80	Environmental tax	2063	29	-	-	-	-	-	*3	132	217	201	303	1177
81	Foreign tax credit	47402	-	-	-	-	-	-	*5	*4701	*5118	1017	4837	31723
82	U.S. Possessions tax credit	*1974	134	-	-	-	425	15	1400	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	9624	*69	-	*202	*36	*417	*1475	*361	*1046	*2792	624	815	1785
86	Prior year minimum tax credit	13798	-	-	-	-	*30	639	*1808	*1629	*2320	1246	5249	875
87	Income tax after credits, total	690754	*1474	*255	2018	10478	14240	54520	48721	76737	76021	61954	71935	272399

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 24
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	18692	437	6253	2489	1769	3001	3247	719	403	153	93	63	66
2 Total assets	164983365	-	271023	405689	642763	2116639	6843343	5029836	6210778	5290029	6622041	15628651	115922572
3 Cash	6903937	-	69613	37755	103509	233862	894672	475891	370439	394894	449227	726344	3147731
4 Notes and accounts receivable	46837268	-	51024	100524	170484	645018	1812300	1453278	1804823	1348059	1525024	3489459	34437274
5 Less: Allowance for bad debts	864758	-	*511	*219	*481	4852	14262	12939	31354	24061	29216	90168	656696
6 Inventories	23500875	-	16287	69246	94092	520558	1873121	1495770	1686116	1333812	1435262	2417320	12559290
7 Investments in govt. obligations, Total	222207	-	-	-	*13357	*7858	*16505	*19533	*50416	*17110	29365	59133	8930
8 Tax-exempt securities	1083623	-	-	-	-	-	*8254	*1535	*9740	*37834	117936	24611	883714
9 Other current assets	6777939	-	13670	5121	20860	81646	181282	168372	327161	235960	350178	703788	4689900
10 Loans to stockholders	327696	-	*6531	*6921	*20102	32420	47492	23614	10294	20881	26147	114584	18712
11 Mortgage and real estate loans	155993	-	-	*2119	*5262	-	*8998	*4740	*623	*19789	11785	1871	100807
12 Other investments	31479981	-	*1526	*37067	*24130	24761	192180	190180	356726	472307	692573	2604154	26884377
13 Depreciable assets	69417610	-	497593	523250	577966	1802112	4378903	2574185	2982357	2471357	2972756	5701925	44935207
14 Less: Accumulated depreciation	40458096	-	393819	382175	405630	1309509	2798614	1588855	1729036	1425263	1631552	3170472	25623172
15 Depletable assets	73492	-	*278	-	*93	-	*2237	*20	*14220	*2481	1367	-	52796
16 Less: Accumulated depletion	*12265	-	-	-	*53	-	*277	-	*4329	557	-	-	7049
17 Land	1708684	-	*3352	*1351	*14460	53686	93333	111347	89191	74985	135253	169795	961931
18 Intangible assets (Amortizable)	10913395	-	*129	*582	*3878	20159	202459	70730	188186	310330	325611	2443498	7347835
19 Less: Accumulated amortization	2217975	-	*67	*325	*1566	7428	146617	27451	57597	87499	54898	276373	1558153
20 Other assets	9133758	-	*5417	4472	2302	16347	91378	69888	142802	87610	265221	709182	7739139
21 Total liabilities	164983365	-	271023	405689	642763	2116639	6843343	5029836	6210778	5290029	6622041	15628651	115922572
22 Accounts payable	23822463	-	15541	43103	99562	394058	998882	551510	901400	762346	785542	2730812	16539708
23 Mort, notes, and bonds under 1 yr	11758025	-	24081	28511	78851	172490	605629	588974	741824	398717	397583	498768	8222599
24 Other current liabilities	18159308	-	20739	35340	39166	156478	806079	622327	754680	540926	769753	1818734	12595086
25 Loans from stockholders	1243777	-	117780	*33287	*50137	157894	260567	179329	164389	*46773	61316	44294	128011
26 Mort, notes, bonds, 1 yr or more	36124346	-	*31055	*79274	65083	366804	926556	459516	723856	701503	925518	3926587	27918595
27 Other liabilities	13307595	-	*-13	*2823	*1869	12235	102842	94811	150822	153680	405957	585003	11797567
28 Net worth	60567850	-	61841	183352	308097	856681	3142788	2533370	2773807	2686085	3276372	6024453	38721006
29 Capital stock	12962717	-	34361	33641	51948	176288	334761	228851	357046	326453	400433	831138	10187798
30 Paid-in or capital surplus	24543965	-	*27973	*18474	49905	51100	362908	244006	433363	484389	1107653	3281356	18482838
31 Retained earnings, appropriated	111313	-	-	-	-	*18145	*11799	-	*11833	*11467	15664	42268	136
32 Retained earnings, unappropriate	24152497	-	83942	138284	211195	361312	1526476	1152118	1361184	1150757	1682308	1891152	14593769
33 Retained earnings (S CORP)	4272468	-	*-29492	*17845	*5491	339113	1053528	1021486	666319	773038	299559	165200	-39620
34 Less: Cost of treasury stock	5475110	-	*54944	*24891	*10442	89277	146684	113092	55939	60020	229245	186662	4503915
35 Total receipts	185182179	663569	1067721	998095	1809121	5458297	14048242	8424554	9880350	7984936	8029931	15913219	110904144
36 Business receipts	174032206	634753	1048501	995747	1798616	5424187	13860020	8339318	9730989	7827422	7837255	15290390	101245009
37 Interest	2208247	*1065	*306	921	2272	6221	19708	11669	24634	19356	44445	98531	1979120
38 Interest on govt. obligations, State and local	97469	*192	-	-	-	*36	*1089	2968	1840	4271	9154	7147	70773
39 Rents	1938670	*4	-	*1300	*615	*4698	6396	8045	7314	8174	8659	12767	1880698
40 Royalties	1832962	*56	-	-	*39	-	*2772	*517	1789	14178	14616	232198	1566796
41 Net S-T cap gain less net LT loss	18930	*6	-	-	*4	*126	*306	*153	*642	*5121	489	238	11844
42 Net L-T cap gain less net ST loss	684195	*13475	*13956	-	*107	*1062	24869	4282	6810	4377	7111	94222	513923
43 Net gain, noncapital assets	285494	*303	*4682	*1104	*763	2062	33044	7988	10533	5956	12751	18536	187770
44 Dividends, domestic corporations	105702	*599	-	-	*426	*293	1235	*5718	1464	15041	7048	9710	64168
45 Dividends, foreign corporations	1174176	-	-	-	-	-	*3447	*6657	5036	14837	28951	62491	1052757
46 Other receipts	2804129	*13116	*276	*-976	6280	19612	95354	37238	89300	66202	59451	86989	2331286
47 Total deductions	175399836	592835	991099	945628	1680949	5209069	13245905	7868930	9182009	7493366	7444368	15208513	105537165
48 Cost of sales and operations	117952492	452494	379266	451331	1055131	3592090	9122704	5577103	6507952	5707702	5334746	9725025	70046948
49 Compensation of officers	3020291	17215	113236	143134	130888	360848	807589	330704	240243	147484	118102	152606	458243
50 Repairs	1317077	*449	17012	3610	8698	20330	55967	21311	30095	26869	19892	102378	1010465
51 Bad debts	391458	*256	*1008	*1903	*6034	10175	37364	11582	17215	16280	15018	44329	230294
52 Rent paid on business property	1836557	1726	34446	34294	30436	85314	161445	48514	58013	40868	44298	151126	1146078
53 Taxes paid	3965222	11494	42868	41423	56028	166296	393734	208136	233085	156465	159753	476375	2019564
54 Interest paid	4238450	5250	13010	13512	19773	62662	143567	77195	125423	86252	129675	464997	3097133
55 Contributions or gifts	121059	*24	*1459	*237	553	1706	5098	1544	4167	3040	4046	9977	89207
56 Amortization	617266	*2157	*26	*94	*67	730	11429	12588	18735	24973	22246	67586	456637
57 Depreciation	5731946	7918	36870	39141	50052	112643	337639	171230	210574	176864	200200	432425	3956389
58 Depletion	16586	-	-	-	-	-	*278	*3385	*2	*79	1	-	12842
59 Advertising	1722374	7068	3771	2820	14802	33544	112577	57517	65546	47946	89583	217878	1069322
60 Pension, prof sh, stock, annuity	1515568	*2680	*4057	*14297	*8776	19867	82632	57283	59981	50563	50997	110483	1053951
61 Employee benefit programs	3991284	9413	*15556	14062	17563	87964	201455	143783	178035	113707	134560	396686	2678500
62 Net loss, noncapital assets	343942	*1444	*209	*1378	*30	*1306	5563	1362	3119	1829	2574	7254	317872
63 Other deductions	28618265	73246	328305	184394	282116	653594	1766865	1145692	1429824	892446	1118675	2849388	17893721
64 Total receipts less total deducts	9782343	70733	76622	52467	128172	249228	802337	555624	698341	491570	585563	704706	5366979
65 Const taxable inc frm rel frn corps	1399007	-	-	-	-	-	-	*483	*442	*4851	10075	119795	1263362
66 Net income, total	11083881	70542	76622	52467	128172	249192	801248	553139	696944	492150	586484	817354	6559567
67 Net income, Form 1120-A	*2397	-	*1590	*807	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*5128	*5128	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1337448	*47027	*28925	*14358	*67671	87547	342193	254979	229022	149102	68746	45126	2750
70 Statutory special deductions, total	1586229	*12357	11439	*17065	14261	46223	103762	48404	71253	37775	81143	172466	970080
71 Net operating loss deduction	1099159	*12357	11439	*17065	13973	46019	99451	40844	65179	*16349	63274	145713	567497
72 Dividends received deduction	487070	-	-	-	*289	*205	4311	*7560	6074	21426	17869	26753	402584
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	8169415	*11235	36258	21043	46239	115478	355925	249809	396743	307682	437128	599763	5592112
75 Income tax before credits, total	2864498	*3762	5621	3363	10227	27201	112231	86774	136867	106549	153792	213369	2004741
76 Regular tax	2793677	*3690	5621	3363	10227	27201	109494	83991	134675	104624	149347	207324	1954121
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*530	-	-	-	-	-	-	-	-	*519	6	-	4
79 Alternative minimum tax	57410	*19	-	-	-	-	2732	2680	1759	994	3878	5106	40242
80 Environmental tax	9894	*6	-	-	-	-	-	*18	159	203	498	835	8175
81 Foreign tax credit	676049	*6	-	-	-	-	*364	*1198	2780	3118	8879	24639	635064
82 U.S. Possessions tax credit	*46990	-	-	-	-	-	593	950	4627	4922	-	10832	25067
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1287	-	-	-	-	-	-	-	-	-	-	-	1287
85 General business credit	129109	-	-	*185	*918	*2822	3922	*1101	3322	3730	4880	6176	102054
86 Prior year minimum tax credit	30426	*253	-	-	-	*48	*1066	*118	1429	*1570	1945	1881	22116
87 Income tax after credits, total	1980638	*3503	5621	*3178	9310	24331	106286	83407	124708	93210	138089	169841	1219153

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3520
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets								
1	Number of returns	963	-	*203	*129	-	*227	263	97	***	***	***	***	***
2	Total assets	12414320	-	*4986	*15844	-	*180754	628496	658526	***	***	***	***	***
3	Cash	384933	-	*751	*9346	-	*40496	36825	82635	***	***	***	***	***
4	Notes and accounts receivable	7592457	-	*3888	-	-	*42210	115391	117878	***	***	***	***	***
5	Less: Allowance for bad debts	164445	-	-	-	-	-	*1315	*1852	***	***	***	***	***
6	Inventories	1716963	-	*255	*3308	-	*75756	329523	249723	***	***	***	***	***
7	Investments in govt. obligations, Total	3343	-	-	-	-	-	-	-	***	***	***	***	***
8	Tax-exempt securities	42555	-	-	-	-	-	-	-	***	***	***	***	***
9	Other current assets	141073	-	-	-	-	*1176	19363	8355	***	***	***	***	***
10	Loans to stockholders	*23506	-	-	-	-	-	*84	*6945	***	***	***	***	***
11	Mortgage and real estate loans	*4976	-	-	*2119	-	-	*2857	-	***	***	***	***	***
12	Other investments	389655	-	-	-	-	-	*3470	*11136	***	***	***	***	***
13	Depreciable assets	4837822	-	*6886	*14496	-	*47428	224164	294405	***	***	***	***	***
14	Less: Accumulated depreciation	3080052	-	*6794	*13579	-	*35973	134906	158530	***	***	***	***	***
15	Depletable assets	*2237	-	-	-	-	-	*2237	-	***	***	***	***	***
16	Less: Accumulated depletion	*277	-	-	-	-	-	*277	-	***	***	***	***	***
17	Land	76899	-	-	*154	-	*8482	*6220	*20374	***	***	***	***	***
18	Intangible assets (Amortizable)	262171	-	-	-	-	-	*3457	*3356	***	***	***	***	***
19	Less: Accumulated amortization	10407	-	-	-	-	-	*1642	*1614	***	***	***	***	***
20	Other assets	190911	-	-	-	-	*1179	23044	*25716	***	***	***	***	***
21	Total liabilities	12414320	-	*4986	*15844	-	*180754	628496	658526	***	***	***	***	***
22	Accounts payable	2504204	-	*1222	*263	-	*40000	129949	55528	***	***	***	***	***
23	Mort, notes, and bonds under 1 yr	587241	-	*7894	-	-	*8632	69257	*118993	***	***	***	***	***
24	Other current liabilities	668174	-	*576	-	-	*4831	92443	38716	***	***	***	***	***
25	Loans from stockholders	102317	-	-	*584	-	*3312	*44010	*42541	***	***	***	***	***
26	Mort, notes, bonds, 1 yr or more	4097452	-	-	-	-	*15254	87545	*52780	***	***	***	***	***
27	Other liabilities	1365724	-	-	-	-	*131	*4864	*3673	***	***	***	***	***
28	Net worth	3089208	-	*-4706	*14997	-	*108595	200428	346294	***	***	***	***	***
29	Capital stock	1574474	-	*203	*643	-	*10893	15428	6416	***	***	***	***	***
30	Paid-in or capital surplus	324824	-	-	-	-	*461	*14712	*4540	***	***	***	***	***
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	***	***	***	***
32	Retained earnings, unappropriate	691758	-	*-4909	*14354	-	*99815	39759	*142556	***	***	***	***	***
33	Retained earnings (S CORP)	579012	-	-	-	-	-	*132431	*206315	***	***	***	***	***
34	Less: Cost of treasury stock	80859	-	-	-	-	*2574	*1901	*13533	***	***	***	***	***
35	Total receipts	15438654	-	*27214	*10784	-	*340534	1331998	1137034	***	***	***	***	***
36	Business receipts	14317226	-	*27214	*10478	-	*337935	1294568	1130762	***	***	***	***	***
37	Interest	528594	-	-	*305	-	*1582	*1135	*1476	***	***	***	***	***
38	Interest on govt. obligations, State and local	*5900	-	-	-	-	*36	-	-	***	***	***	***	***
39	Rents	51697	-	-	-	-	*493	*1662	*121	***	***	***	***	***
40	Royalties	4175	-	-	-	-	-	*248	*6	***	***	***	***	***
41	Net S-T cap gain less net LT loss	96	-	-	-	-	-	-	-	***	***	***	***	***
42	Net L-T cap gain less net ST loss	12913	-	-	-	-	*443	*10997	*617	***	***	***	***	***
43	Net gain, noncapital assets	59391	-	-	-	-	-	*15060	*1450	***	***	***	***	***
44	Dividends, domestic corporations	*11029	-	-	-	-	-	-	-	***	***	***	***	***
45	Dividends, foreign corporations	*8606	-	-	-	-	-	*941	-	***	***	***	***	***
46	Other receipts	439028	-	-	-	-	*45	7388	2601	***	***	***	***	***
47	Total deductions	14759764	-	*26097	*10508	-	*319571	1257211	1044850	***	***	***	***	***
48	Cost of sales and operations	9657019	-	*5716	*7754	-	*238249	934086	785136	***	***	***	***	***
49	Compensation of officers	147954	-	-	-	-	*13742	41781	43587	***	***	***	***	***
50	Repairs	272192	-	*514	*168	-	*2571	5244	4027	***	***	***	***	***
51	Bad debts	76038	-	-	-	-	*637	2876	1487	***	***	***	***	***
52	Rent paid on business property	140972	-	*48	-	-	*3415	5673	*5515	***	***	***	***	***
53	Taxes paid	274817	-	*960	*345	-	*6932	25276	24374	***	***	***	***	***
54	Interest paid	475118	-	-	-	-	*1280	15143	14367	***	***	***	***	***
55	Contributions or gifts	7846	-	-	-	-	*390	*309	*151	***	***	***	***	***
56	Amortization	6352	-	-	-	-	-	*336	*307	***	***	***	***	***
57	Depreciation	346378	-	*265	*798	-	*3611	21131	25097	***	***	***	***	***
58	Depletion	*278	-	-	-	-	-	*277	*1	***	***	***	***	***
59	Advertising	161556	-	*52	*23	-	*4318	13912	13207	***	***	***	***	***
60	Pension, prof sh, stock, annuity	261880	-	-	-	-	*765	*3844	*9154	***	***	***	***	***
61	Employee benefit programs	489591	-	*1854	-	-	*381	20256	9765	***	***	***	***	***
62	Net loss, noncapital assets	*2224	-	-	-	-	-	-	-	***	***	***	***	***
63	Other deductions	2439550	-	*16689	*1420	-	*43282	167068	108673	***	***	***	***	***
64	Total receipts less total deducts	678890	-	*1117	*276	-	*20963	74787	92184	***	***	***	***	***
65	Const taxable inc frm rel frn corps	*6971	-	-	-	-	-	-	-	***	***	***	***	***
66	Net income, total	679962	-	*1117	*276	-	*20927	74787	92184	***	***	***	***	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	***	***	***	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	***	***	***
69	Net income, Form 1120S	168039	-	-	-	-	-	*46635	*51242	***	***	***	***	***
70	Statutory special deductions, total	70336	-	*1117	*276	-	-	*18200	-	***	***	***	***	***
71	Net operating loss deduction	56405	-	*1117	*276	-	-	*17259	-	***	***	***	***	***
72	Dividends received deduction	*13931	-	-	-	-	-	*941	-	***	***	***	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	***	***	***
74	Income subject to tax	441660	-	-	-	-	*20927	*9952	*40942	***	***	***	***	***
75	Income tax before credits, total	150496	-	-	-	-	*4946	*2969	*13843	***	***	***	***	***
76	Regular tax	149420	-	-	-	-	*4946	*2776	*13839	***	***	***	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	***	***	***	***	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	***	***	***
79	Alternative minimum tax	*559	-	-	-	-	-	*193	*4	***	***	***	***	***
80	Environmental tax	517	-	-	-	-	-	-	*-0	***	***	***	***	***
81	Foreign tax credit	*3607	-	-	-	-	-	-	-	***	***	***	***	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	***	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	***	***	***	***	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	***	***	***	***
85	General business credit	937	-	-	-	-	-	*172	*7	***	***	***	***	***
86	Prior year minimum tax credit	*680	-	-	-	-	-	*476	-	***	***	***	***	***
87	Income tax after credits, total	145272	-	-	-	-	*4946	*2321	*13836	***	***	***	***	***

MINOR INDUSTRY 3530
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	1821	***	*709	*248	*205	*285	228	*79	***	*12	8	5	9
2	Total assets	29253648	-	*22940	*38531	*83037	*194841	521976	*480124	***	*395669	658788	988980	25354475
3	Cash	533731	-	*9322	*1774	*5061	*22792	89822	*32914	***	*4469	57460	68111	195481
4	Notes and accounts receivable	10810949	-	*4523	*12125	*23367	*88509	131535	*127589	***	*109154	135821	310516	9740027
5	Less: Allowance for bad debts	80615	-	-	-	-	*412	*1295	*905	***	*3231	2365	5041	64452
6	Inventories	3004151	-	*2099	*16589	*31648	*56896	184801	*184342	***	*148831	159286	180201	1879466
7	Investments in govt. obligations, Total	26559	-	-	-	-	-	-	-	***	-	-	17630	8930
8	Tax-exempt securities	*127504	-	-	-	-	-	*3459	-	***	-	18854	-	105191
9	Other current assets	1045357	-	*257	*1012	*191	*10301	13013	*4231	***	*10833	15491	38331	930324
10	Loans to stockholders	20076	-	*1160	-	*10087	*785	*1220	*2	***	-	806	-	4609
11	Mortgage and real estate loans	*2149	-	-	-	*1850	-	-	-	***	*299	-	-	-
12	Other investments	6408861	-	-	*4553	*5501	*281	*17066	*9010	***	*36016	39485	100662	6187486
13	Depreciable assets	10993173	-	*22648	*20628	*49567	*55605	214982	*385374	***	*148854	396936	443800	8970602
14	Less: Accumulated depreciation	6265099	-	*17093	*18151	*44970	*41143	143013	*278195	***	*93691	239317	269911	4942439
15	Depletable assets	47518	-	-	-	-	-	-	-	***	-	-	-	47518
16	Less: Accumulated depletion	7049	-	-	-	-	-	-	-	***	-	-	-	7049
17	Land	240072	-	-	-	-	*651	*8526	*14509	***	*976	31285	14394	158277
18	Intangible assets (Amortizable)	1232581	-	-	-	*3150	*7	*326	*1844	***	*38639	10551	3885	1150796
19	Less: Accumulated amortization	90168	-	-	-	*1475	*4	*158	*1095	***	*12269	4469	-	67281
20	Other assets	1203896	-	*24	*-0	*-941	*573	*1694	*504	***	*6789	38966	86402	1056987
21	Total liabilities	29253648	-	*22940	*38531	*83037	*194841	521976	*480124	***	*395669	658788	988980	25354475
22	Accounts payable	5718231	-	*1455	*4125	*12426	*42117	53576	*61407	***	*58366	52436	233978	5127719
23	Mort, notes, and bonds under 1 yr	2181183	-	-	*3861	-	*19961	*38607	*32541	***	*23372	13120	63523	1924050
24	Other current liabilities	1738388	-	*288	*1065	*7802	*10003	43615	*49684	***	*25213	82711	126954	1309222
25	Loans from stockholders	80023	-	*7595	*4785	-	*35261	*2606	*50	***	*29565	-	160	-
26	Mort, notes, bonds, 1 yr or more	6995533	-	-	*2945	*157	*16798	*40753	*56100	***	*130202	85716	66516	6562153
27	Other liabilities	3588505	-	*-8	*-0	-	-	*655	*52139	***	*14176	42674	82625	3386697
28	Net worth	8951785	-	*13610	*21749	*62652	*70701	342163	*228203	***	*114774	382131	415223	7044635
29	Capital stock	1175439	-	*392	*6216	*38560	*83172	9010	*21685	***	*64807	34204	77367	832917
30	Paid-in or capital surplus	4686630	-	*13758	*2785	*1611	*5725	*27655	*46346	***	*24735	66132	165978	4280491
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	-	-	-	-
32	Retained earnings, unappropriate	3618601	-	*7847	*12748	*24318	*-58087	*151836	*74199	***	*25232	282493	171879	2759203
33	Retained earnings (S CORP)	376821	-	*-3433	-	-	*54171	*175528	*114499	***	-	-	-	-
34	Less: Cost of treasury stock	905705	-	*4955	-	*1837	*14280	*21865	*28526	***	-	697	-	827976
35	Total receipts	27012562	***	*46572	*133742	*191556	*467116	1022459	*734008	***	*493839	808925	1490398	20762118
36	Business receipts	25170104	***	*35571	*133629	*190964	*466297	1013899	*730235	***	*459043	776240	1470435	19040231
37	Interest	740050	***	*79	*76	*387	*186	*909	*360	***	*1971	6613	7271	720976
38	Interest on govt. obligations, State and local	*469	-	-	-	-	-	*61	-	***	-	285	108	16
39	Rents	170846	-	-	-	-	-	*650	*519	***	*1147	2814	1340	164374
40	Royalties	130202	***	-	-	-	-	-	-	***	*9625	2519	1384	116422
41	Net S-T cap gain less net LT loss	5	-	-	-	-	-	-	-	***	-	-	-	5
42	Net L-T cap gain less net ST loss	138308	-	*9974	-	-	*23	*1451	*21	***	*164	24	6	126643
43	Net gain, noncapital assets	9592	***	*948	-	-	*575	*268	*174	***	*760	359	84	6095
44	Dividends, domestic corporations	30088	-	-	-	-	-	-	-	***	-	2712	769	26607
45	Dividends, foreign corporations	411243	-	-	-	-	-	-	-	***	*594	14671	575	395403
46	Other receipts	211655	***	-	*37	*205	*35	5221	*2699	***	*20534	2687	8426	165347
47	Total deductions	25457962	***	*39599	*130551	*166817	*434026	949645	*702895	***	*477379	761170	1453774	19527730
48	Cost of sales and operations	18289576	***	*25208	*79967	*122744	*324431	659637	*510977	***	*325450	537039	1173944	13899614
49	Compensation of officers	277816	***	-	*23333	*3081	*21927	69126	*50806	***	*7005	8538	10015	66758
50	Repairs	227736	***	*250	*89	*611	*1052	3719	*1392	***	*2923	3106	13296	199669
51	Bad debts	31206	-	-	-	*226	*947	4173	*1447	***	*2162	568	1924	19007
52	Rent paid on business property	245154	***	*1007	*2195	*2969	*7022	10611	*1581	***	*4281	4138	6221	204091
53	Taxes paid	515242	***	*443	*2924	*3906	*8038	26299	*18017	***	*6084	17548	18775	391956
54	Interest paid	745138	***	*700	*475	*322	*3494	*6032	*5675	***	*7391	10509	17100	683710
55	Contributions or gifts	19920	-	*322	-	*27	-	*305	*4	***	*135	273	884	17756
56	Amortization	39879	***	-	-	-	*1	*22	*489	***	*1411	1894	774	34996
57	Depreciation	942465	***	*3296	*548	*1808	*4986	12047	*12570	***	*13675	19620	25096	832853
58	Depletion	12394	-	-	-	-	-	-	-	***	-	1	-	12393
59	Advertising	119895	***	*267	*72	*910	*2530	22186	*3262	***	*1497	3965	5517	76025
60	Pension, prof sh, stock, annuity	261717	-	-	-	*132	*243	*4904	*2944	***	*814	7462	14805	223685
61	Employee benefit programs	649244	-	-	-	-	*3684	*9365	*9832	***	*5585	11120	30571	564908
62	Net loss, noncapital assets	26614	-	-	-	*30	-	-	*254	***	*130	215	36	25632
63	Other deductions	3053966	***	*8106	*20947	*30052	*55671	121219	*83645	***	*98837	135174	134814	2274675
64	Total receipts less total deducts	1554599	***	*6973	*3191	*24739	*33089	72814	*31113	***	*16459	47755	36624	1234388
65	Const taxable inc frm rel frn corps	374425	-	-	-	-	-	-	*31	***	-	4198	674	369521
66	Net income, total	1928555	***	*6973	*3191	*24739	*33089	72753	*31145	***	*16459	51669	37190	1603893
67	Net income, Form 1120-A	*1057	-	*1057	-	-	-	-	-	***	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	-	-
69	Net income, Form 1120S	106993	-	*514	-	*21061	*23319	*42454	*9621	***	-	-	-	-
70	Statutory special deductions, total	361089	***	*286	*1525	*1724	*9770	*3331	*6351	***	*3782	14771	11680	301811
71	Net operating loss deduction	159254	***	*286	*1525	*1724	*9770	*3331	*6351	***	*3188	10460	11088	105473
72	Dividends received deduction	201835	-	-	-	-	-	-	-	***	*594	4311	592	196337
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	-	-
74	Income subject to tax	1460745	-	*6173	*1666	*1955	-	*26968	*15173	***	*12678	37170	25510	1302083
75	Income tax before credits, total	517730	-	*926	*250	*293	-	*8526	*5072	***	*4368	13105	9497	464272
76	Regular tax	506379	-	*926	*250	*293	-	*8495	*5072	***	*4310	12650	8722	454994
77	Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	-	-	-
79	Alternative minimum tax	7139	-	-	-	-	-	*31	-	***	*52	407	740	5407
80	Environmental tax	2027	-	-	-	-	-	-	-	***	*6	48	34	1933
81	Foreign tax credit	229402	-	-	-	-	-	-	-	***	*541	3724	1588	223529
82	U.S. Possessions tax credit	3263	-	-	-	-	-	-	-	***	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	-	-
84	Nonconventional source fuel credit	1287	-	-	-	-	-	-	-	***	-	-	-	1287
85	General business credit	48732	-	-	-	-	-	-	*103	***	-	860	1218	46493
86	Prior year minimum tax credit	*4126	-	-	-	-	-	-	-	***	*732	110	-	3211
87	Income tax after credits, total	230920	-	*926	*250	*293	-	*8526	*4969	***	*3095	8411	6691	189752

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3540
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5659	*399	*1810	*642	*542	1041	1036	*70	69	27	***	***	**
2 Total assets	13894132	-	*87589	*105919	*180861	676930	2225100	*521351	1068865	932108	***	***	**
3 Cash	711153	-	*10385	*6400	*34223	74115	230963	*26755	37579	30382	***	***	**
4 Notes and accounts receivable	3317536	-	*23813	*32247	*52512	201629	534215	*150920	302231	254038	***	***	**
5 Less: Allowance for bad debts	39980	-	-	*64	-	*1038	*2058	-	3985	*1801	***	***	**
6 Inventories	2305834	-	*3223	*6443	*8548	103764	479490	*148176	331654	232538	***	***	**
7 Investments in govt. obligations, Total	*28489	-	-	-	-	*7858	*7044	-	-	-	***	***	-
8 Tax-exempt securities	*21528	-	-	-	-	-	*4795	-	-	-	***	***	-
9 Other current assets	536426	-	*620	*1444	*8073	19369	72962	*9334	87440	21469	***	***	**
10 Loans to stockholders	35769	-	*5371	*3220	-	*7495	6719	*191	*1247	*5972	***	***	**
11 Mortgage and real estate loans	*19281	-	-	-	-	-	*5859	*1567	-	-	***	***	-
12 Other investments	1850493	-	-	-	*5126	*12481	60574	*14903	32261	58138	***	***	**
13 Depreciable assets	7152618	-	*194062	*186900	*212672	774097	1889912	*449224	629653	595263	***	***	**
14 Less: Accumulated depreciation	4295857	-	*152711	*130606	*143305	546637	1157265	*284287	381863	315069	***	***	**
15 Depletable assets	*93	-	-	-	*93	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	*53	-	-	-	*53	-	-	-	-	-	***	***	-
17 Land	169121	-	*2745	-	*2352	*19532	47408	*3471	18347	9317	***	***	**
18 Intangible assets (Amortizable)	1799482	-	*129	*112	*649	*4628	146446	*85	8154	*25943	***	***	**
19 Less: Accumulated amortization	143707	-	*67	*112	*35	*2305	122942	*85	2794	*600	***	***	**
20 Other assets	425907	-	*20	*-63	*7	1941	20977	*1097	8942	*16518	***	***	**
21 Total liabilities	13894132	-	*87589	*105919	*180861	676930	2225100	*521351	1068865	932108	***	***	**
22 Accounts payable	2620960	-	*3726	*12519	*13577	76086	247043	*43313	177220	148814	***	***	**
23 Mort, notes, and bonds under 1 yr	716562	-	*3162	*10532	*34621	60203	184802	*82391	62955	109647	***	***	**
24 Other current liabilities	1239264	-	*4397	*12966	*9847	57501	227311	*41539	126783	86531	***	***	**
25 Loans from stockholders	284408	-	*66612	*3193	*2672	47471	94146	*4952	*8901	-	***	***	**
26 Mort, notes, bonds, 1 yr or more	3311503	-	*9988	*29082	*34010	107100	290972	*58644	192252	142101	***	***	**
27 Other liabilities	254826	-	-	-	*1690	*1862	36738	*3922	41425	*9310	***	***	**
28 Net worth	5466610	-	*-294	*37627	*84445	326707	1144089	*286592	459329	435704	***	***	**
29 Capital stock	491416	-	*6536	*7434	*3646	20763	83058	*10628	32692	16261	***	***	**
30 Paid-in or capital surplus	2002024	-	-	-	*-2960	*17000	38748	*3413	60020	*9047	***	***	**
31 Retained earnings, appropriated	*43079	-	-	-	-	*1028	-	-	-	-	***	***	**
32 Retained earnings, unappropriate	2126805	-	*6839	*18907	*64115	211823	747044	*182999	265184	*222953	***	***	**
33 Retained earnings (S CORP)	976014	-	*-9661	*11607	*24972	*98333	334556	*114283	*112028	*202260	***	***	-
34 Less: Cost of treasury stock	172728	-	*4008	*322	*5328	*22240	59317	*24732	*10596	*14817	***	***	-
35 Total receipts	17380047	*153323	*289559	*307835	*411084	1767092	3966483	*803153	1734142	1289707	***	***	**
36 Business receipts	16943444	*141057	*289550	*306310	*409057	1759530	3925687	*794298	1712081	1273112	***	***	**
37 Interest	41948	*220	*-0	*163	*500	1720	4321	*634	1787	*555	***	***	**
38 Interest on govt. obligations, State and local	*1180	-	-	-	-	-	*568	*-0	-	*25	***	***	**
39 Rents	11952	-	-	*1300	-	*751	*1769	-	*2346	*1059	***	***	**
40 Royalties	198585	-	-	-	-	-	*1077	-	*78	-	***	***	-
41 Net S-T cap gain less net LT loss	*4637	-	-	-	-	-	*292	-	*41	*4267	***	***	**
42 Net L-T cap gain less net ST loss	22320	-	-	-	*57	*292	*11228	-	*1023	*606	***	***	**
43 Net gain, noncapital assets	29502	-	-	*63	-	*597	12742	*215	*307	1090	***	***	**
44 Dividends, domestic corporations	5753	*3	-	-	*426	*228	*140	*3	*255	*2113	***	***	**
45 Dividends, foreign corporations	27576	-	-	-	-	-	*2506	-	*2955	*136	***	***	**
46 Other receipts	93151	*12043	*10	-	*1043	3972	6153	*8004	13268	6745	***	***	**
47 Total deductions	16580538	*131773	*273201	*291180	*363805	1693959	3744839	*755118	1633698	1219907	***	***	**
48 Cost of sales and operations	10501680	*106144	*105289	*134806	*199387	1132787	2510983	*557803	1167257	929671	***	***	**
49 Compensation of officers	702639	*2171	*46257	*48644	*50840	163817	246682	*22053	34376	32620	***	***	**
50 Repairs	110179	*123	*1500	*314	*1459	6517	16088	*2192	11150	9150	***	***	**
51 Bad debts	35606	*67	-	*1619	*1261	2622	4395	*1448	3714	*202	***	***	**
52 Rent paid on business property	215669	*550	*10207	*8304	*4647	37162	47598	*5813	8842	*4589	***	***	**
53 Taxes paid	681494	*1551	*16408	*14763	*20777	74485	144498	*29085	47194	34531	***	***	**
54 Interest paid	413761	*624	*3731	*5783	*5466	18402	41028	*10263	19232	16730	***	***	**
55 Contributions or gifts	9609	*1	*3	*76	*105	564	2668	*152	2111	*723	***	***	**
56 Amortization	38417	*1	*26	-	*52	*171	3142	*11	969	*1659	***	***	**
57 Depreciation	506623	*286	*6937	*16579	*18268	50439	139863	*28581	43375	44086	***	***	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	195959	*860	*1576	*588	*708	4171	19503	*1582	9392	5486	***	***	**
60 Pension, prof sh, stock, annuity	130669	*728	-	*3950	*3405	*12666	32293	*12534	6263	9009	***	***	**
61 Employee benefit programs	430733	*1099	*5026	*6419	*10272	51658	88308	*18593	36079	21911	***	***	**
62 Net loss, noncapital assets	3792	-	-	-	-	*493	*790	*300	*708	*1294	***	***	-
63 Other deductions	2603709	*17568	*76241	*49335	*47159	138005	447000	*64706	243034	108247	***	***	**
64 Total receipts less total deducts	799509	*21550	*16358	*16655	*47279	73132	221643	*48036	100444	69799	***	***	**
65 Const taxable inc frm rel frn corps	97266	-	-	-	-	-	-	-	-	-	***	***	**
66 Net income, total	895596	*21550	*16358	*16655	*47279	73132	221075	*48035	100444	69774	***	***	**
67 Net income, Form 1120-A	*509	-	*509	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	*2883	*2883	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	271720	*17686	*7495	*10724	*25686	*25391	70145	*13918	*32501	*50078	***	***	**
70 Statutory special deductions, total	176693	-	*7856	*3748	*2886	*5780	21221	*3041	*16703	*2668	***	***	**
71 Net operating loss deduction	157959	-	*7856	*3748	*2597	*5621	18617	*3039	*13600	1083	***	***	**
72 Dividends received deduction	18734	-	-	-	*289	*159	*2604	*2	*3103	*1585	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	**
74 Income subject to tax	448653	*3864	*1007	*2183	*18707	42018	130342	*31129	51240	*17756	***	***	**
75 Income tax before credits, total	149416	*1241	*151	*423	*4202	9700	42179	*11616	17885	*6480	***	***	**
76 Regular tax	142039	*1194	*151	*423	*4202	9700	40702	*10455	17322	*6040	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	**
79 Alternative minimum tax	6975	-	-	-	-	-	*1472	*1158	*521	*434	***	***	**
80 Environmental tax	313	*-0	-	-	-	-	-	*3	*14	*3	***	***	**
81 Foreign tax credit	8072	-	-	-	-	-	-	-	*88	-	***	***	-
82 U.S. Possessions tax credit	290	-	-	-	-	-	290	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	2845	-	-	-	-	*551	*769	-	*131	*147	***	***	**
86 Prior year minimum tax credit	1726	-	-	-	-	-	*527	-	*342	-	***	***	**
87 Income tax after credits, total	136483	*1241	*151	*423	*4202	9148	40593	*11616	17323	*6333	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2489	*13	*809	*127	*125	317	722	186	113	37	24	12	5
2 Total assets	14020647	-	*35847	*28997	*41446	266409	1427525	1312455	1672658	1316140	1696732	1729009	4493431
3 Cash	1113294	-	*4142	*1807	*3017	15945	192493	126095	116810	98212	111593	142503	300675
4 Notes and accounts receivable	3895811	-	*7168	*7706	*4905	69625	399928	462242	525017	363820	401129	393609	1260663
5 Less: Allowance for bad debts	68196	-	-	-	-	*85	3759	*2312	6782	3992	6187	15538	29540
6 Inventories	2686543	-	-	*1912	*4787	68915	385480	342351	410049	302697	327020	347187	496144
7 Investments in govt. obligations, Total	*65557	-	-	-	-	-	*5976	-	*35085	*14208	10287	-	-
8 Tax-exempt securities	*53091	-	-	-	-	-	-	-	*1101	*23789	28177	25	-
9 Other current assets	551689	-	*11332	*42	-	*29040	27430	53487	69757	79196	116447	97280	67676
10 Loans to stockholders	47587	-	-	*2934	-	*5303	*11241	*4989	*5741	*13761	2024	-	1595
11 Mortgage and real estate loans	*21257	-	-	-	-	-	*282	*3173	*623	*17093	-	-	86
12 Other investments	1841600	-	-	-	-	*1646	14358	49068	141210	128954	191407	168102	1146855
13 Depreciable assets	5326555	-	*61159	*56680	*32467	146763	777743	506241	697997	582544	707140	579163	1178658
14 Less: Accumulated depreciation	2962136	-	*48294	*42435	*14695	95667	425599	289249	399905	357433	378378	332618	577864
15 Depletable assets	*5687	-	*278	-	-	-	-	-	-	*131	-	-	5279
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	196684	-	*505	-	*7420	*16969	12593	29241	15948	22554	39047	16789	35617
18 Intangible assets (Amortizable)	825940	-	-	*374	*48	*1528	24118	35983	42398	*10648	43206	409955	257682
19 Less: Accumulated amortization	253197	-	-	*156	*44	*637	7893	18488	16222	*3732	5923	142755	57348
20 Other assets	672882	-	*-444	*132	*3541	*7064	13134	9633	33831	23689	109743	65306	407253
21 Total liabilities	14020647	-	*35847	*28997	*41446	266409	1427525	1312455	1672658	1316140	1696732	1729009	4493431
22 Accounts payable	1570075	-	*3042	*1120	*1657	55541	185572	158235	223636	133883	249546	182890	374952
23 Mort, notes, and bonds under 1 yr	1359785	-	*4920	*1999	*1507	*41270	136157	179485	226023	42542	120651	90974	514257
24 Other current liabilities	1912852	-	*9186	*9187	*1048	*18637	222814	176801	191666	169639	194990	327833	591050
25 Loans from stockholders	190911	-	*18653	*1425	*13596	*8455	35937	*77563	*29244	*702	5337	-	-
26 Mort, notes, bonds, 1 yr or more	2034352	-	-	-	*2120	*54987	245038	93572	223704	124305	350792	387267	552566
27 Other liabilities	935142	-	*-0	*2822	-	-	38191	*4407	65859	29192	99342	41583	653745
28 Net worth	6017530	-	*45	*12443	*21518	87518	563817	622392	712525	815877	676074	698461	1806860
29 Capital stock	725398	-	*709	*2296	*1831	9406	44197	67573	68361	45367	60073	92288	333298
30 Paid-in or capital surplus	2006484	-	-	*3736	*8416	*2341	78933	95406	57405	140264	206239	328139	1085605
31 Retained earnings, appropriated	*19392	-	-	-	-	-	*11799	-	-	-	7592	-	-
32 Retained earnings, unappropriate	2294022	-	*14433	*6411	*5920	*41174	255105	219259	434911	309552	409163	195550	402541
33 Retained earnings (S CORP)	1096401	-	*-13471	-	*5350	*34597	200233	*251300	169794	*324499	25921	98176	-
34 Less: Cost of treasury stock	124166	-	*1626	-	-	-	26451	*11147	*17946	*3806	32915	15692	14584
35 Total receipts	18258639	*120853	*281700	*66598	*107445	584293	3105787	2435305	2446081	1749167	1765884	2148193	3447333
36 Business receipts	17781491	*119629	*277406	*67922	*104196	577721	3070956	2398627	2409956	1717198	1724037	2085905	3227938
37 Interest	83137	*439	-	*24	*35	*701	3936	3230	8857	9633	8239	10661	37382
38 Interest on govt. obligations, State and local	6880	-	-	-	-	-	*189	*1398	*829	*2559	1867	38	-
39 Rents	26737	*4	-	-	-	*1713	*2054	*5127	*1491	*4169	1937	1063	9178
40 Royalties	52025	-	-	-	-	-	*887	*206	*524	*3102	847	15178	31281
41 Net S-T cap gain less net LT loss	*9213	-	-	-	-	-	-	*153	-	*850	-	-	8210
42 Net L-T cap gain less net ST loss	100823	-	*3983	-	-	-	*1016	*2599	*361	*1021	3753	1153	86938
43 Net gain, noncapital assets	19738	-	*311	-	-	-	*1281	*72	4664	652	8194	1503	3060
44 Dividends, domestic corporations	13305	-	-	-	-	-	*245	*4977	*26	*455	1032	3766	2804
45 Dividends, foreign corporations	73157	-	-	-	-	-	-	*4543	*1307	*1639	3554	17151	44964
46 Other receipts	92133	*782	*-0	*-1348	*3214	4158	25223	14373	18066	7888	12424	11775	-4422
47 Total deductions	17217472	*112925	*275256	*63961	*97062	548052	2922977	2272490	2274684	1639000	1634176	2008857	3368033
48 Cost of sales and operations	12120867	*84511	*94955	*33133	*55119	363544	2016310	1631506	1606216	1214806	1106642	1545207	2368918
49 Compensation of officers	485502	*1047	*7737	*5022	*5309	*43725	187043	66377	51903	32389	24791	29087	31072
50 Repairs	78970	*202	*9616	*613	*1753	*1185	14583	6743	5755	4985	5665	5514	22355
51 Bad debts	44176	*25	-	-	*219	*1205	9745	3201	5319	3798	4116	8129	8421
52 Rent paid on business property	160424	*652	*1122	*1989	*4178	*10109	39015	17341	12476	14276	11284	8067	39914
53 Taxes paid	393231	*2758	*10327	*3380	*3269	16428	82583	58623	54092	42750	50948	31546	36528
54 Interest paid	269674	*2269	*1162	*352	*2088	9601	33640	19394	36472	14385	41874	38210	70227
55 Contributions or gifts	7286	*19	*82	*66	*15	*36	553	*263	623	539	1604	2239	1245
56 Amortization	44436	*1678	-	*75	*10	*134	3757	8934	5303	3908	5664	6339	8634
57 Depreciation	402044	*1676	*6246	*5978	*4407	12334	67099	37591	51612	37937	49498	37222	90444
58 Depletion	*3425	-	-	-	-	-	-	*3384	-	*41	-	-	-
59 Advertising	107440	*1807	*627	*51	*1191	*4066	19692	16924	16167	9063	12292	11133	14427
60 Pension, prof sh, stock, annuity	116999	*398	-	-	-	*1916	13812	15321	14468	16289	13425	13461	27908
61 Employee benefit programs	376809	*3571	-	*25	*1292	*5054	37916	54321	48656	40173	30608	30249	124943
62 Net loss, noncapital assets	7946	-	-	-	-	-	2222	*273	*1236	*38	730	3447	-
63 Other deductions	2598243	*12313	*143381	*13276	*18212	78714	395008	332293	364386	203622	275035	239007	522996
64 Total receipts less total deducts	1041167	*7928	*6444	*2637	*10383	36241	182810	162815	171397	110167	131709	139336	79300
65 Const taxable inc frm rel frn corps	53554	-	-	-	-	-	-	*452	*383	*207	1797	9113	41601
66 Net income, total	1087841	*7928	*6444	*2637	*10383	36241	182621	161869	170950	107815	131639	148412	120902
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2246	*2246	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	338810	-	*3405	-	*1304	*14472	86911	*90812	62573	*38944	5180	35209	-
70 Statutory special deductions, total	139813	*2308	-	*170	*3949	*8345	18458	*13918	*8745	*1728	5575	24292	52325
71 Net operating loss deduction	116587	*2308	-	*170	*3949	*8345	*18287	*8991	*7438	-	2280	14638	50181
72 Dividends received deduction	23226	-	-	-	-	-	*172	*4926	*1307	*1728	3295	9653	2144
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	609487	*5620	*3039	*2467	*5130	*13424	77251	57140	99632	67150	121145	88911	68577
75 Income tax before credits, total	211657	*1920	*456	*370	*1360	*3698	24107	20478	33973	23046	41914	31079	29256
76 Regular tax	203068	*1901	*456	*370	*1360	*3698	23663	19212	33781	22838	41452	30488	23851
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	6	-	-	-	-	-	-	-	-	-	6	-	-
79 Alternative minimum tax	7481	*19	-	-	-	-	*444	*1174	*175	*32	291	374	4971
80 Environmental tax	478	*-0	-	-	-	-	-	*6	*17	*45	121	114	174
81 Foreign tax credit	33264	-	-	-	-	-	-	*1198	*962	*376	1614	9026	20089
82 U.S. Possessions tax credit	7	-	-	-	-	-	7	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	4810	-	-	-	*248	*78	*1531	*479	*542	*649	899	176	208
86 Prior year minimum tax credit	*525	-	-	-	-	-	*55	-	81	-	389	-	-
87 Income tax after credits, total	173051	*1920	*456	*370	*1112	*3620	22515	18801	32388	22021	39012	21878	8959

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3560
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2179	***	*535	*506	*59	*303	509	117	***	30	14	14	13
2 Total assets	23860341	-	*19146	*71066	*24663	*194719	914016	822694	***	990934	958797	2247599	16387521
3 Cash	595054	-	*1690	*8189	*3783	*9728	126199	43358	***	70335	49592	106377	115524
4 Notes and accounts receivable	5648407	-	*5988	*16511	*5695	*57621	289996	266032	***	223525	204548	368439	3875591
5 Less: Allowance for bad debts	100339	-	-	*155	-	-	*3071	*2726	***	3471	4049	8777	72847
6 Inventories	4107700	-	*2686	*6185	*1333	*62994	249684	271519	***	219361	193040	469403	2319015
7 Investments in govt. obligations, Total	*21077	-	-	-	-	-	-	1856	***	-	-	15490	-
8 Tax-exempt securities	*43710	-	-	-	-	-	-	-	***	*14046	-	-	21026
9 Other current assets	669883	-	-	*140	*372	*5557	25351	34439	***	55134	48672	154141	266288
10 Loans to stockholders	43551	-	-	*768	-	*924	*15152	*8528	***	822	-	5857	10749
11 Mortgage and real estate loans	*1878	-	-	-	-	-	-	-	***	*138	-	1628	112
12 Other investments	3566271	-	-	*12167	-	*2967	27210	*38020	***	94703	164080	230437	2891293
13 Depreciable assets	12039465	-	*54616	*104029	*21645	*191939	615552	329172	***	476970	509816	1290427	7888849
14 Less: Accumulated depreciation	6649953	-	*48357	*80417	*8202	*138734	445896	205034	***	273272	286737	754986	4098067
15 Depletable assets	*15587	-	-	-	-	-	-	-	***	-	1367	-	-
16 Less: Accumulated depletion	*4329	-	-	-	-	-	-	-	***	-	-	-	-
17 Land	223359	-	*101	-	-	-	*3578	*13477	***	9811	14491	44944	119611
18 Intangible assets (Amortizable)	3906063	-	-	-	*31	*230	*6879	*8011	***	119962	44227	276951	3413424
19 Less: Accumulated amortization	674415	-	-	-	*12	*184	*4431	*1903	***	*27290	12434	47343	576607
20 Other assets	407371	-	*2421	*3649	*18	*1678	7813	17942	***	10159	32185	94612	213560
21 Total liabilities	23860341	-	*19146	*71066	*24663	*194719	914016	822694	***	990934	958797	2247599	16387521
22 Accounts payable	2630671	-	*1678	*1970	*1605	*33126	144881	119023	***	143745	105738	129445	1753683
23 Mort, notes, and bonds under 1 yr	1566094	-	*2841	*4117	*4301	*12620	69244	*41083	***	95303	19421	71051	1077416
24 Other current liabilities	2799321	-	*681	*3578	*3963	*10473	95390	168204	***	87071	79819	217219	2034642
25 Loans from stockholders	298201	-	*1946	-	-	*24863	67140	*37380	***	-	1816	-	101582
26 Mort, notes, bonds, 1 yr or more	3327702	-	*9959	*25204	*3461	*48837	137846	124547	***	108053	162820	525773	2104055
27 Other liabilities	2361954	-	-	-	-	*9888	*5710	*19287	***	78032	64361	214319	1964893
28 Net worth	10876399	-	*2040	*36196	*11332	*54912	393805	313170	***	478730	524822	1089792	7351250
29 Capital stock	1993805	-	*12510	*5813	*36	*6785	22181	20345	***	55218	58591	128460	1633446
30 Paid-in or capital surplus	3385950	-	*843	*2263	*8257	*66	23586	*10908	***	20896	185062	343829	2632071
31 Retained earnings, appropriated	*19372	-	-	-	-	*7551	-	-	***	*11467	-	218	136
32 Retained earnings, unappropriate	5390776	-	*14412	*28120	*3040	*29762	218051	209134	***	305883	309860	673321	3322436
33 Retained earnings (S CORP)	504049	-	-	-	-	*31450	*150852	*73177	***	*105756	-	-	-
34 Less: Cost of treasury stock	417552	-	*25724	-	-	*20702	*20865	*394	***	*20490	28691	56036	236839
35 Total receipts	26489794	***	*53101	*119260	*69199	*449800	1993292	1407361	***	1420463	1124065	2322216	15621051
36 Business receipts	25557746	***	*52970	*118140	*68889	*449257	1965422	1397635	***	1385598	1094488	2269039	14888342
37 Interest	108916	***	*110	*79	*44	*189	2549	*1114	***	3142	7601	11113	77854
38 Interest on govt. obligations, State and local	3883	-	-	-	-	-	*60	*280	***	*558	710	891	610
39 Rents	21844	-	-	-	-	-	*17	*417	***	*928	402	958	18160
40 Royalties	66084	-	-	-	-	-	-	-	***	*1153	6609	6228	51249
41 Net S-T cap gain less net LT loss	*103	-	-	-	-	-	*15	-	***	*4	3	2	79
42 Net L-T cap gain less net ST loss	245571	-	-	-	-	-	*90	*196	***	*226	449	3429	239501
43 Net gain, noncapital assets	95721	-	-	*1041	*252	*172	*1274	*30	***	2733	385	2858	82340
44 Dividends, domestic corporations	14742	***	-	-	-	-	*18	*633	***	*790	299	605	11563
45 Dividends, foreign corporations	124464	-	-	-	-	-	-	*2115	***	*4658	4149	10718	102061
46 Other receipts	250720	***	*20	-	*14	*182	23847	4941	***	20673	8970	16375	149291
47 Total deductions	24511601	***	*51176	*107676	*68467	*427152	1882364	1315350	***	1314791	1055986	2132462	14399073
48 Cost of sales and operations	16613003	***	*8137	*29951	*26919	*291514	1230254	921394	***	964468	730014	1331875	9809517
49 Compensation of officers	429616	***	*12490	*19488	*21115	*25783	143220	40477	***	24506	17320	29789	42255
50 Repairs	269377	***	*1178	*643	*67	*1995	6135	1960	***	3816	2635	8943	237855
51 Bad debts	38619	-	-	*90	*8	*1696	6923	*2260	***	3829	1634	2456	17731
52 Rent paid on business property	249255	***	*2398	*7466	*2275	*7248	28862	4734	***	6107	7226	11295	154820
53 Taxes paid	660844	***	*3121	*6528	*3918	*11376	60212	29800	***	27854	21003	60183	397899
54 Interest paid	431057	***	*786	*2954	*722	*14529	23786	14022	***	16967	15984	50093	271836
55 Contributions or gifts	29277	***	-	-	*61	*31	146	*470	***	697	802	1818	24451
56 Amortization	50222	***	-	-	*6	*46	1969	*483	***	7544	3449	10408	23639
57 Depreciation	774631	***	*1071	*6333	*4614	*10736	46505	23559	***	30475	31716	98866	485093
58 Depletion	*284	-	-	-	-	-	-	-	***	-	-	-	282
59 Advertising	173113	***	*157	*677	*83	*1698	17083	10213	***	10818	9514	17768	95587
60 Pension, prof sh, stock, annuity	258555	***	-	-	*2315	*57	16696	*4434	***	12505	6098	15166	186558
61 Employee benefit programs	642350	***	*2058	*1378	*1725	*4369	20104	*18787	***	19228	25261	84592	432505
62 Net loss, noncapital assets	3656	***	-	-	-	*35	*52	*444	***	*163	239	833	1623
63 Other deductions	3887743	***	*19781	*32168	*4639	*56038	280418	242314	***	185814	183091	408379	2217423
64 Total receipts less total deducts	1978193	***	*1925	*11584	*732	*22648	110928	92011	***	105672	68079	189754	1221978
65 Const taxable inc frm rel frn corps	191833	-	-	-	-	-	-	-	***	*148	2165	10617	178902
66 Net income, total	2166143	***	*1925	*11584	*732	*22648	110868	91731	***	105262	69535	199480	1400270
67 Net income, Form 1120-A	*807	-	-	*807	-	-	-	-	***	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	-	-
69 Net income, Form 1120S	166140	-	-	-	-	*3655	*57813	*48074	***	*8841	-	-	-
70 Statutory special deductions, total	227109	-	*1925	*10351	-	*10558	*6839	*3501	***	11330	3727	3143	166057
71 Net operating loss deduction	173503	-	*1925	*10351	-	*10558	*6826	*944	***	*7063	1957	663	124469
72 Dividends received deduction	53606	-	-	-	-	-	*13	*2558	***	*4267	1770	2480	41588
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	-	-
74 Income subject to tax	1772836	***	-	*1233	*732	*8435	46217	*40156	***	85091	65807	196337	1234156
75 Income tax before credits, total	628708	***	-	*185	*110	*1619	14075	*13321	***	29933	22575	68362	446032
76 Regular tax	612287	***	-	*185	*110	*1619	13878	*13321	***	28933	22447	67980	431590
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	-	-
78 Recapture of investment credit	*519	-	-	-	-	-	-	-	***	*519	-	-	-
79 Alternative minimum tax	13773	-	-	-	-	-	*196	-	***	*353	61	183	12752
80 Environmental tax	2054	-	-	-	-	-	-	-	***	52	67	199	1689
81 Foreign tax credit	104639	***	-	-	-	-	-	-	***	*352	2245	3337	98677
82 U.S. Possessions tax credit	18363	-	-	-	-	-	296	950	***	4922	-	10832	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	-	-	-
85 General business credit	11319	-	-	*185	-	*22	*333	*176	***	*512	1131	2497	6047
86 Prior year minimum tax credit	*6373	***	-	-	-	-	-	-	***	*322	437	752	4609
87 Income tax after credits, total	488013	***	-	-	*110	*1597	13446	*12195	***	23824	18761	50944	336698

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1061	*3	*609	-	*150	*36	*134	*46	27	17	10	8	21
2 Total assets	44805935	-	*11936	-	*46587	*29729	*420809	*327203	388986	584556	695427	1505559	40795142
3 Cash	2562506	-	*11936	-	*6969	*5228	*115073	*74282	18172	134540	101722	79510	2015074
4 Notes and accounts receivable	11264334	-	-	-	*25963	*6385	*135928	*108820	*114086	162672	160949	350743	10198786
5 Less: Allowance for bad debts	311202	-	-	-	-	-	*1200	*2966	*4414	*4387	5389	11621	281224
6 Inventories	5815789	-	-	-	*4671	*6708	*78405	*88058	*101521	*147788	141851	169452	5077336
7 Investments in govt. obligations, Total	*33691	-	-	-	-	-	*3485	-	11600	-	2508	16098	-
8 Tax-exempt securities	582468	-	-	-	-	-	-	-	-	-	36202	-	546266
9 Other current assets	2541232	-	-	-	-	-	*12234	*8997	27303	32847	46535	51888	2361427
10 Loans to stockholders	*114580	-	-	-	*4910	-	*1972	-	-	10	6000	101678	10
11 Mortgage and real estate loans	100609	-	-	-	-	-	-	-	-	-	-	-	100609
12 Other investments	10243769	-	-	-	-	-	*33376	*6935	*38617	*50139	76969	348022	9689710
13 Depreciable assets	17913656	-	*3333	-	*8056	*9259	*237268	*107927	*140486	87200	150147	665930	16504049
14 Less: Accumulated depreciation	10794359	-	*3333	-	*4165	*4849	*210053	*69527	*74594	52152	77568	360548	9937569
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	534096	-	-	-	-	-	*6319	*733	*5336	*6876	6425	22440	485966
18 Intangible assets (Amortizable)	1693088	-	-	-	-	*9081	*492	*325	*10542	*21550	39795	89603	1521700
19 Less: Accumulated amortization	630591	-	-	-	-	*2920	*368	*139	*5102	*7980	13520	37724	562838
20 Other assets	3142271	-	-	-	*183	*835	*7879	*3757	*5433	*5453	22800	20087	3075843
21 Total liabilities	44805935	-	*11936	-	*46587	*29729	*420809	*327203	388986	584556	695427	1505559	40795142
22 Accounts payable	5625690	-	*47	-	*29042	*8969	*140222	*43494	71348	182174	65798	148437	4936159
23 Mort, notes, and bonds under 1 yr	4642499	-	-	-	*11126	-	*48340	*62395	*41578	*25617	4242	54224	4394978
24 Other current liabilities	6307254	-	*776	-	*948	*2271	*61484	*52232	72672	60357	82722	188074	5785717
25 Loans from stockholders	89225	-	*4712	-	-	*8481	*1842	*6424	*15338	*1582	26662	42	24141
26 Mort, notes, bonds, 1 yr or more	6071954	-	-	-	-	-	*48552	*24558	*31810	*2226	48051	295968	5620790
27 Other liabilities	2690620	-	-	-	-	-	*307	*-0	*861	*6340	3163	89200	2590748
28 Net worth	19378693	-	*6401	-	*5471	*10008	*120063	*138100	155378	306260	464789	729615	17442608
29 Capital stock	5670699	-	*2004	-	*391	*1945	*57645	*69948	38406	*11859	120950	12660	5354892
30 Paid-in or capital surplus	8226856	-	-	-	*5981	-	*64055	*38371	*34968	*169363	203450	475834	7234835
31 Retained earnings, appropriated	*11833	-	-	-	-	-	-	-	*11833	-	-	-	-
32 Retained earnings, unappropriate	8617310	-	*4397	-	*-900	*8063	*-504	*-26413	*49810	*86313	161251	263650	8071644
33 Retained earnings (S CORP)	*170358	-	-	-	-	-	-	*61184	*21049	*38760	49365	-	-
34 Less: Cost of treasury stock	3318364	-	-	-	-	-	*1133	*4990	*687	35	70227	22529	3218763
35 Total receipts	49199127	*107468	*29349	-	*344881	*276255	*1212442	*647830	684427	1555055	983872	1510540	41847007
36 Business receipts	43889426	*107284	*29349	-	*344793	*268287	*1190866	*645211	*669323	1545954	977326	1422310	36688723
37 Interest	546028	-	-	-	*48	*253	*4866	*1237	*2920	*1624	3846	20945	510288
38 Interest on govt. obligations, State and local	70228	-	-	-	-	-	-	*319	-	*1129	3688	1828	63263
39 Rents	1636202	-	-	-	-	-	*118	-	*49	-	104	5042	1630888
40 Royalties	1277232	-	-	-	-	-	*561	-	*77	*43	-	12549	1264002
41 Net S-T cap gain less net LT loss	*4246	-	-	-	-	-	-	-	*600	-	-	237	3409
42 Net L-T cap gain less net ST loss	54703	-	-	-	-	-	*73	-	-	-	-	26416	28214
43 Net gain, noncapital assets	48437	-	-	-	-	-	*1245	*78	*6	*9	-	515	46585
44 Dividends, domestic corporations	23944	-	-	-	-	-	*669	-	*117	-	173	3585	19400
45 Dividends, foreign corporations	275574	-	-	-	-	-	-	-	*10	*220	2069	8016	265259
46 Other receipts	1373107	*184	-	-	*41	*7715	*14044	*986	*11325	*6074	-3334	9097	1326974
47 Total deductions	47009049	*94402	*24152	-	*330594	*273921	*1151142	*610390	625582	1462892	882061	1427130	40126784
48 Cost of sales and operations	29744436	*65281	*14225	-	*260962	*214629	*887838	*407461	*370059	1260278	618986	800381	24844335
49 Compensation of officers	406896	*1195	-	-	*12410	*8011	*54906	*17279	*29756	25614	17922	22320	217482
50 Repairs	200362	*80	-	-	*113	*322	*1585	*1292	*2109	*788	1640	6338	186096
51 Bad debts	121383	-	-	-	-	*395	*5041	*727	*1272	2789	979	4965	105217
52 Rent paid on business property	547288	*346	-	-	*3367	*3538	*11221	*2798	*5116	4846	8124	22103	485829
53 Taxes paid	805615	*1235	-	-	*4194	*3342	*15197	*11541	*12878	15145	12021	35784	694279
54 Interest paid	1130557	*324	-	-	*4839	*607	*12425	*6798	*5686	2220	8586	35712	1053359
55 Contributions or gifts	35094	-	-	-	-	*24	*369	*6	*27	*65	249	493	33862
56 Amortization	300533	*383	-	-	-	*13	*1040	*189	*1837	*1790	1325	4340	289617
57 Depreciation	2063187	*1738	*3333	-	*1105	*1577	*14289	*12334	*12881	9360	15108	70905	1920556
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	629333	*3999	-	-	*1242	*1397	*8444	*3498	*7728	8645	30966	12294	551119
60 Pension, prof sh, stock, annuity	314579	-	-	-	-	*1700	*4174	*3289	*3045	*2816	846	5981	292729
61 Employee benefit programs	733642	*1060	-	-	-	*1845	*5998	*10188	*10659	*5481	8554	30014	659841
62 Net loss, noncapital assets	280590	-	-	-	-	-	*1097	*35	*364	*45	542	632	277874
63 Other deductions	9695555	*18761	*6594	-	*42361	*36519	*127518	*132956	162167	123011	156212	374870	8514587
64 Total receipts less total deducts	2190078	*13066	*5197	-	*14287	*2334	*61301	*37440	58846	92163	101811	83410	1720223
65 Const taxable inc frm rel frn corps	564028	-	-	-	-	-	-	-	-	*4036	312	527	559152
66 Net income, total	2683879	*13066	*5197	-	*14287	*2334	*61301	*37120	58846	95070	98435	82109	2216112
67 Net income, Form 1120-A	*24	-	*24	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	92043	*13066	-	-	*11053	-	-	*10730	*800	*30174	26220	-	-
70 Statutory special deductions, total	385397	-	-	-	*3234	*477	*22430	*21243	*19223	*913	10803	13172	293901
71 Net operating loss deduction	244687	-	-	-	*3234	*477	*21961	*21243	*19141	*693	8613	10514	158809
72 Dividends received deduction	140709	-	-	-	-	-	*468	-	*82	*220	2190	2658	135092
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2211871	-	*5197	-	-	*1857	*38871	*5148	*38823	*63983	61413	68937	1927644
75 Income tax before credits, total	785656	-	*780	-	-	*439	*13284	*2053	*13454	*21819	21356	25354	687117
76 Regular tax	769610	-	*780	-	-	*439	*13066	*1750	*13202	*21766	21008	23882	673716
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	-	4
79 Alternative minimum tax	13015	-	-	-	-	-	*218	*301	212	-	275	1381	10628
80 Environmental tax	3027	-	-	-	-	-	-	*2	*40	*53	73	91	2769
81 Foreign tax credit	191755	-	-	-	-	-	*364	-	*1681	*1375	380	1720	186235
82 U.S. Possessions tax credit	25067	-	-	-	-	-	-	-	-	-	-	-	25067
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	53050	-	-	-	-	-	*863	-	*590	*1875	1002	675	48044
86 Prior year minimum tax credit	*12228	-	-	-	-	-	*8	-	*138	*324	-	-	11758
87 Income tax after credits, total	503557	-	*780	-	-	*439	*12049	*2053	*11045	*18245	19974	22959	416013

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Other machinery, except electrical

MINOR INDUSTRY 3598
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4519	*18	*1578	*838	688	791	356	125	67	***	17	9	***
2 Total assets	26734342	-	*88579	*145332	266170	573257	705419	907484	1049635	***	1225676	1465089	***
3 Cash	1003265	-	*31386	*10239	*50457	65558	103296	89851	83011	***	47736	118386	***
4 Notes and accounts receivable	4307773	-	*5644	*31935	*58041	179039	205307	219797	285728	***	244154	367373	***
5 Less: Allowance for bad debts	99980	-	*511	-	*481	*3317	*1564	*2177	6804	***	4884	11975	***
6 Inventories	3863895	-	*8025	*34810	*43105	145525	165738	211600	274887	***	290003	296212	***
7 Investments in govt. obligations, Total	*43491	-	-	-	*13357	-	-	*17677	-	***	6510	5948	***
8 Tax-exempt securities	*212766	-	-	-	-	-	-	*1535	-	***	-	-	***
9 Other current assets	1292279	-	*1461	*2483	*12224	16202	10928	49527	37557	***	58740	51883	***
10 Loans to stockholders	42628	-	-	-	*5104	*17914	*11103	*2959	*1147	***	552	1782	***
11 Mortgage and real estate loans	*5843	-	-	-	*3412	-	-	-	-	***	-	173	***
12 Other investments	7179332	-	*1526	*20346	*13503	*7386	36126	*61108	27019	***	145636	140229	***
13 Depreciable assets	11154322	-	*154890	*140517	253559	577021	419283	501842	559606	***	658797	631324	***
14 Less: Accumulated depreciation	6410640	-	*117237	*96987	*190293	446506	281882	304033	317909	***	369912	312688	***
15 Depletable assets	*2371	-	-	-	-	-	-	*20	-	***	-	-	***
16 Less: Accumulated depletion	557	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	268453	-	-	*1197	*4687	*8052	*8688	29542	19608	***	22869	15422	***
18 Intangible assets (Amortizable)	1194071	-	-	*95	-	*4685	*20741	*21124	64798	***	106129	124354	***
19 Less: Accumulated amortization	415490	-	-	*57	-	*1378	*9183	*4126	25086	***	15640	32354	***
20 Other assets	3090520	-	*3395	*754	*-505	3077	16837	*11238	46070	***	34985	69021	***
21 Total liabilities	26734342	-	*88579	*145332	266170	573257	705419	907484	1049635	***	1225676	1465089	***
22 Accounts payable	3152632	-	*4369	*23106	*41255	138218	97640	70510	137356	***	109591	208946	***
23 Mort, notes, and bonds under 1 yr	704662	-	*5264	*8001	*27295	29804	59223	72086	121844	***	82079	89830	***
24 Other current liabilities	3494056	-	*4835	*8544	*15559	52762	63022	95150	127668	***	152427	270334	***
25 Loans from stockholders	198693	-	*18262	*23300	*33869	*30049	*14885	*10419	*36966	***	8610	5121	***
26 Mort, notes, bonds, 1 yr or more	10285851	-	*11109	*22042	*25335	123827	75849	*49315	124336	***	152122	142190	***
27 Other liabilities	2110825	-	*-5	*-0	*179	*355	*16378	*11384	25236	***	114287	152351	***
28 Net worth	6787624	-	*44745	*60339	122678	198240	378423	598619	476229	***	606560	596318	***
29 Capital stock	1331487	-	*12008	*11238	7486	43325	103242	32255	155568	***	85516	243456	***
30 Paid-in or capital surplus	3911199	-	*13372	*9690	*28599	*25507	*115219	*45024	62870	***	238521	230900	***
31 Retained earnings, appropriated	*17638	-	-	-	-	*9566	-	-	-	***	8072	-	***
32 Retained earnings, unappropriate	1413225	-	*40923	*57743	*114702	28762	115186	*350384	139314	***	241321	162512	***
33 Retained earnings (S CORP)	569813	-	*-2928	*6237	*-24831	*120562	*59928	*200728	*126974	***	121600	-	***
34 Less: Cost of treasury stock	455737	-	*18631	*24569	*3278	*29481	*15152	*29771	*8498	***	88470	40549	***
35 Total receipts	31403356	*230840	*340225	*359877	684955	1573207	1415780	1259863	1785074	***	1626036	1935798	***
36 Business receipts	30372770	*216914	*336441	*359268	*680716	1565159	1398623	1242549	1766098	***	1597812	1836431	***
37 Interest	159574	*68	*116	*274	*1258	1589	1991	*3618	3993	***	7247	18352	***
38 Interest on govt. obligations, State and local	8930	*192	-	-	-	-	*211	*971	*236	***	491	3445	***
39 Rents	19392	-	-	-	*615	*1741	*126	*1861	*662	***	1138	473	***
40 Royalties	104660	-	-	-	*39	-	-	*306	*69	***	344	3402	***
41 Net S-T cap gain less net LT loss	*630	*6	-	-	*4	*126	-	-	-	***	449	-	***
42 Net L-T cap gain less net ST loss	109556	*13475	-	-	*50	*304	*13	*849	*3691	***	1677	54916	***
43 Net gain, noncapital assets	23113	*78	*3423	-	*511	*718	*1175	*5970	*661	***	1775	1023	***
44 Dividends, domestic corporations	6840	-	-	-	-	*65	*163	*105	*828	***	439	741	***
45 Dividends, foreign corporations	253556	-	-	-	-	-	-	-	-	***	4435	4126	***
46 Other receipts	344335	*108	*246	*335	*1763	3505	13479	3635	8835	***	10230	12890	***
47 Total deductions	29863450	*204423	*301618	*341753	654204	1512387	1337727	1167838	1670496	***	1502600	1841897	***
48 Cost of sales and operations	21025911	*158443	*125737	*165720	*390000	1026937	883596	762825	1170804	***	1121297	1352539	***
49 Compensation of officers	569867	*12451	*46752	*46648	*38133	83843	64831	90125	42330	***	18886	20384	***
50 Repairs	158261	-	*3954	*1782	*4694	6688	8613	3706	4364	***	3321	5758	***
51 Bad debts	44429	*164	*1008	*193	*4321	*2673	*4211	1011	3386	***	3513	3490	***
52 Rent paid on business property	277796	*4	*19664	*14340	*13000	16820	18464	10732	11677	***	7653	16773	***
53 Taxes paid	633978	*5571	*11609	*13483	19965	45695	39669	36696	48603	***	29568	31324	***
54 Interest paid	773144	*107	*6631	*3947	*6335	14748	11514	6675	27907	***	25876	33578	***
55 Contributions or gifts	12027	-	*1053	*95	*347	*661	*748	*498	*367	***	575	708	***
56 Amortization	137429	*16	-	*19	-	*364	*1165	*2176	7331	***	6437	14620	***
57 Depreciation	696619	*3555	*15721	*8904	*19852	28960	36704	31498	44127	***	41223	53025	***
58 Depletion	*204	-	-	-	-	-	*-0	-	-	***	-	-	***
59 Advertising	335079	*90	*1092	*1408	*10667	15364	11756	8831	14424	***	20940	12459	***
60 Pension, prof sh, stock, annuity	171169	*405	*4057	*10347	*2923	*2519	*6909	9607	10440	***	15233	11593	***
61 Employee benefit programs	668916	*3644	*6618	*6240	*4274	20972	19509	22297	31237	***	22362	37725	***
62 Net loss, noncapital assets	19121	*1269	*209	*1378	-	*778	*1402	*56	*218	***	206	1993	***
63 Other deductions	4339499	*18705	*57513	*67248	139693	245365	228634	181105	253282	***	185509	245931	***
64 Total receipts less total deducts	1539905	*26417	*38607	*18125	30751	60820	78054	92025	114578	***	123436	93901	***
65 Const taxable inc frm rel frn corps	110930	-	-	-	-	-	-	-	*59	***	1434	1764	***
66 Net income, total	1641906	*26225	*38607	*18125	30751	60820	77843	91055	114401	***	124379	92221	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	193702	*16275	*17511	*3634	*8567	*20710	*38236	*30583	*34360	***	16063	-	***
70 Statutory special deductions, total	225792	*9950	*254	*995	*2469	*11293	*13283	*350	*9604	***	28389	10549	***
71 Net operating loss deduction	190764	*9950	*254	*995	*2469	*11248	*13169	*276	*8952	***	23805	8457	***
72 Dividends received deduction	35029	-	-	-	-	*46	*114	*74	*652	***	4584	2092	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	1224163	*78	*20842	*13495	*19715	28817	26324	*60122	70437	***	79927	81672	***
75 Income tax before credits, total	420836	*33	*3309	*2134	*4263	6798	7092	*20391	24066	***	28852	28722	***
76 Regular tax	410875	*27	*3309	*2134	*4263	6798	6915	*20340	23912	***	27398	28350	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	8468	-	-	-	-	-	*177	*44	*122	***	1337	261	***
80 Environmental tax	1479	*6	-	-	-	-	-	*7	*32	***	104	111	***
81 Foreign tax credit	105309	-	-	-	-	-	-	-	*9	***	389	1412	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	7415	-	-	-	*670	*2170	*254	*336	*1245	***	792	481	***
86 Prior year minimum tax credit	4769	-	-	-	-	*48	-	*118	*669	***	853	428	***
87 Income tax after credits, total	303343	*33	*3309	*2134	*3593	*4580	6837	*19937	22143	***	26818	26401	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 25
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	12022	288	3037	1850	1308	1345	2621	579	472	190	122	110	98
2 Total assets	448765830	-	108991	281903	485624	993829	5802347	4016734	7247939	6796438	8554401	16810737	397666886
3 Cash	15722687	-	19220	75352	74671	140226	539105	405299	720100	884720	1058997	1965476	9839523
4 Notes and accounts receivable	134265758	-	*24165	84445	134511	286267	1772360	1199214	1935962	1762539	2134797	3835191	121096307
5 Less: Allowance for bad debts	2945874	-	*184	-	*6749	*1033	23351	31075	57466	54437	70513	98978	2602088
6 Inventories	32113943	-	*29276	43564	148070	241522	1598429	1286017	1813997	1373098	1696257	2704595	21179117
7 Investments in govt. obligations, Total	15944596	-	*784	-	-	-	*8739	*31273	*66511	*21281	68198	42199	15705610
8 Tax-exempt securities	7612259	-	-	-	*60	-	*9628	*10873	*51514	*61582	57025	136053	7285523
9 Other current assets	32989909	-	*2683	*4008	18199	44078	221716	113480	326311	420431	550999	902917	30385088
10 Loans to stockholders	474123	-	*2571	*3364	*10727	*12155	46534	*30812	50368	*39531	15491	87123	175447
11 Mortgage and real estate loans	6571844	-	-	*3539	-	-	*7452	*519	*5555	*3599	816	5605	6544757
12 Other investments	88462395	-	-	*10706	*392	*31305	157559	113952	605150	425776	652878	1700176	84764501
13 Depreciable assets	150587249	-	95547	113436	224344	603762	2731842	2098902	3210227	3161585	3428933	7291048	127627624
14 Less: Accumulated depreciation	82274878	-	65316	66039	137844	418296	1596277	1376996	1889216	1751580	1790152	3851884	69331277
15 Depletable assets	66987	-	-	-	-	-	-	-	-	-	-	2923	64063
16 Less: Accumulated depletion	19443	-	-	-	-	-	-	-	-	-	-	2453	16990
17 Land	2196352	-	-	*5498	-	*23972	125705	52333	95313	82220	84184	197480	1529648
18 Intangible assets (Amortizable)	15108833	-	*483	*10605	*41116	*12077	170050	70318	182381	323673	524937	1707557	12065636
19 Less: Accumulated amortization	3567869	-	*239	*4072	*18168	*7675	65885	33191	68802	86600	125241	421257	2736739
20 Other assets	35456959	-	*1	*-2501	-3705	25469	98741	45007	200034	129019	266795	606964	34091136
21 Total liabilities	448765830	-	108991	281903	485624	993829	5802347	4016734	7247939	6796438	8554401	16810737	397666886
22 Accounts payable	39255152	-	*14776	36042	63401	113914	964518	638943	875352	711112	881089	1658432	33297573
23 Mort, notes, and bonds under 1 yr	80035942	-	*7649	*18957	*22853	90258	523882	579409	647490	374712	591827	785204	76393702
24 Other current liabilities	25275263	-	*5023	46723	45346	86935	723946	455282	777146	675871	888334	1734774	19835882
25 Loans from stockholders	4062740	-	*104808	*48359	*66890	117497	256405	94117	141051	139754	111498	78055	2904306
26 Mort, notes, bonds, 1 yr or more	55529852	-	*29007	*21372	*40308	266124	661203	418478	865392	831031	1026378	2169550	49201009
27 Other liabilities	113052887	-	*6469	*1777	*13506	*33948	233916	63143	142594	262277	228998	584338	111481920
28 Net worth	131553994	-	-58740	108674	233321	285152	2438476	1767362	3798914	3801681	4826275	9800385	104552494
29 Capital stock	10521250	-	13501	26136	113622	117410	312372	832329	590399	849117	743099	1696418	5226847
30 Paid-in or capital surplus	49269672	-	*-11443	*1271	*414100	115217	287890	304959	1000313	1566792	2623436	3717365	39249771
31 Retained earnings, appropriated	23124	-	-	-	-	-	*7442	-	*116	*174	11759	3567	65
32 Retained earnings, unappropriate	76315443	-	*-33835	*18721	-320197	104223	896127	350153	1448366	840415	1180737	4091326	67739406
33 Retained earnings (S CORP)	4065362	-	*-26913	*64019	*33503	*78408	1168899	391405	985137	616468	328372	426064	-
34 Less: Cost of treasury stock	8640856	-	*51	*1472	*7708	*130106	234255	111485	225416	71286	61127	134355	7663595
35 Total receipts	306944899	433258	1484693	1037557	1444672	2376675	12980929	8515541	11432971	10320787	11449642	21427555	224040620
36 Business receipts	281326807	415239	1475999	1028367	1430928	2328709	12874856	8427713	11287579	10106909	11194322	20873202	199882985
37 Interest	11841732	*1218	*442	*190	1850	3436	14915	13209	27042	36446	45796	97658	11599529
38 Interest on govt. obligations, State and local	673201	-	-	-	-	-	*586	*501	5663	9638	10176	30142	616495
39 Rents	367931	-	-	*248	*7	*2369	4348	*1526	*1326	4507	6185	12654	334762
40 Royalties	2565680	91	-	-	-	*2728	*1312	*590	11396	29711	29425	169103	2321322
41 Net S-T cap gain less net LT loss	110332	-	-	-	-	-	*64	*130	*112	*205	3475	2759	103587
42 Net L-T cap gain less net ST loss	3167710	*596	*8252	-	-	*22924	*1027	*10979	5545	*4688	2673	12390	3098636
43 Net gain, noncapital assets	1546919	*15008	-	-	*19	*5274	4111	2593	17865	4858	8265	4794	1484134
44 Dividends, domestic corporations	214065	-	-	-	*66	*21	2955	*502	4323	3309	7243	14158	181488
45 Dividends, foreign corporations	1922626	647	-	-	-	-	*633	*4464	3822	15351	13685	84860	1799164
46 Other receipts	3207896	*459	-	*8752	11802	11213	76121	53334	68299	105164	128397	125837	2618518
47 Total deductions	282018597	384083	1456878	953284	1357787	2227192	12164040	7983331	10464669	9444531	10615576	19333353	205633872
48 Cost of sales and operations	175774523	260900	1018798	622693	717319	1311943	8004065	5639948	7035667	6514968	7181266	12667875	124799082
49 Compensation of officers	3481642	*12627	*114631	63065	110015	188827	838886	286762	308092	181342	165107	249335	962953
50 Repairs	1895405	*1055	*2797	7576	8886	8140	38526	29835	30651	33341	33805	83135	1617658
51 Bad debts	1631782	*886	*184	*923	*5619	6195	30088	21118	18487	24306	18743	58335	1446898
52 Rent paid on business property	3273948	*5679	*28986	28870	42012	33969	150104	65003	91170	81312	92916	165318	2488609
53 Taxes paid	6037326	10591	22773	40299	54033	61529	335114	184882	252425	195058	200489	362340	4317794
54 Interest paid	13412172	*5437	*5913	7297	8218	31250	130241	79615	123172	131424	125196	232820	12531590
55 Contributions or gifts	226118	*440	*818	*-0	*360	*356	2424	1035	2878	3726	4633	15242	194205
56 Amortization	799111	*652	*513	*612	*1832	*940	21034	8834	32701	24707	30145	71046	606096
57 Depreciation	16615370	7435	*12863	12950	29210	50841	237872	160738	253906	263272	314942	655609	14615732
58 Depletion	577	-	-	-	-	-	-	-	-	-	4	82	491
59 Advertising	3337837	*4609	*4190	4021	6286	31534	101030	63609	111628	83007	161921	316577	2449426
60 Pension, prof sh, stock, annuity	1776017	*1083	*22270	-	*4325	*20652	67932	22847	59331	44478	40909	104424	1387767
61 Employee benefit programs	6014715	*3971	*14043	*14180	15811	31012	150451	79785	168032	167525	192125	387923	4789859
62 Net loss, noncapital assets	141268	*36	-	*1828	*3	*72	4249	1048	3588	6273	6950	15923	101298
63 Other deductions	47600786	68682	208099	148970	353859	449932	2052025	1338272	1972943	1689793	2046427	3947367	33324417
64 Total receipts less total deducts	24926302	49175	27816	84272	86885	149483	816888	532210	968302	876255	834066	2094202	18406748
65 Const taxable inc frm rel frn corps	1504604	-	-	-	-	657	-	-	*2559	*8119	7139	15506	1470625
66 Net income, total	25757705	49175	27816	84272	86885	150139	816302	531709	965198	874737	831028	2079567	19260877
67 Net income, Form 1120-A	*2362	-	*2362	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1631	*1631	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1621127	*30359	*8363	*71976	*36982	*69334	467398	181722	293384	209412	140313	111884	-
70 Statutory special deductions, total	2394494	*2278	*5791	*10524	*19709	39763	78815	73315	107193	118665	153428	214677	1570335
71 Net operating loss deduction	1553043	*1631	*5791	*10524	*19661	39748	75709	69197	102129	105272	137358	142121	843900
72 Dividends received deduction	841452	647	-	-	*48	*15	3106	*4118	5064	13393	16070	72556	726436
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	21751311	*16539	*13661	*1773	30194	41042	272583	277643	564523	546745	540050	1753082	17693476
75 Income tax before credits, total	7646853	*5546	*2049	*266	5257	9324	86335	96144	194363	189542	192794	618665	6246568
76 Regular tax	7560923	*5538	*2049	*266	5256	9114	85391	93956	191799	186614	185601	609904	6185434
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	717	-	-	-	-	-	-	-	-	-	-	-	717
79 Alternative minimum tax	48450	-	-	-	*1	*201	939	*2134	1595	2441	6560	6971	27608
80 Environmental tax	26599	*9	-	-	-	9	*5	*54	265	418	579	1746	23514
81 Foreign tax credit	1051056	26	-	-	-	-	-	*209	*1177	*4497	3560	20354	1021233
82 U.S. Possessions tax credit	1010851	146	-	-	-	-	1321	*4970	24712	*31722	22401	149314	776264
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	224815	*473	-	-	*597	*360	3538	6141	9753	7159	9842	22424	164527
86 Prior year minimum tax credit	253133	*244	-	-	-	*146	*31	*1215	*1473	4853	2231	6446	236493
87 Income tax after credits, total	5106998	*4657	*2049	*266	4660	8817	81445	83609	157248	141311	154760	420126	4048051

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3630
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	110	***	-	-	-	*50	***	**	*12	***	***	***	***
2 Total assets	13093993	***	-	-	-	*42645	***	**	*176808	***	***	***	***
3 Cash	144684	***	-	-	-	*1515	***	**	*20654	***	***	***	***
4 Notes and accounts receivable	2068265	***	-	-	-	*7104	***	**	*59736	***	***	***	***
5 Less: Allowance for bad debts	67478	***	-	-	-	*40	***	-	*1534	***	***	***	***
6 Inventories	2422651	***	-	-	-	*17206	***	**	*56030	***	***	***	***
7 Investments in govt. obligations, Total	15123	***	-	-	-	-	***	-	-	***	***	***	***
8 Tax-exempt securities	859	***	-	-	-	-	***	-	-	***	***	***	***
9 Other current assets	528659	***	-	-	-	*2638	***	**	*2156	***	***	***	***
10 Loans to stockholders	-	***	-	-	-	-	***	-	-	***	***	***	***
11 Mortgage and real estate loans	-	***	-	-	-	-	***	-	-	***	***	***	***
12 Other investments	2717131	***	-	-	-	*555	***	-	*3108	***	***	***	***
13 Depreciable assets	5804031	***	-	-	-	*21688	***	**	*67249	***	***	***	***
14 Less: Accumulated depreciation	2839001	***	-	-	-	*14565	***	**	*33644	***	***	***	***
15 Depletable assets	3231	***	-	-	-	-	***	-	-	***	***	***	***
16 Less: Accumulated depletion	2453	***	-	-	-	-	***	-	-	***	***	***	***
17 Land	254703	***	-	-	-	-	***	**	*1328	***	***	***	***
18 Intangible assets (Amortizable)	1223610	***	-	-	-	-	***	**	*855	***	***	***	***
19 Less: Accumulated amortization	238365	***	-	-	-	-	***	**	*769	***	***	***	***
20 Other assets	1058343	***	-	-	-	*6544	***	**	*1638	***	***	***	***
21 Total liabilities	13093993	***	-	-	-	*42645	***	**	*176808	***	***	***	***
22 Accounts payable	1420618	***	-	-	-	*7151	***	**	*14468	***	***	***	***
23 Mort, notes, and bonds under 1 yr	528863	***	-	-	-	*9052	***	**	*30870	***	***	***	***
24 Other current liabilities	1230897	***	-	-	-	*3926	***	**	*24342	***	***	***	***
25 Loans from stockholders	*14863	***	-	-	-	*1256	***	-	*10609	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	3122577	***	-	-	-	*518	***	-	*11732	***	***	***	***
27 Other liabilities	1564322	***	-	-	-	16961	***	-	*4709	***	***	***	***
28 Net worth	5211853	***	-	-	-	*3780	***	**	*80077	***	***	***	***
29 Capital stock	416369	***	-	-	-	*1243	***	**	*2926	***	***	***	***
30 Paid-in or capital surplus	2255812	***	-	-	-	*56837	***	**	*330	***	***	***	***
31 Retained earnings, appropriated	-	***	-	-	-	-	***	-	-	***	***	***	***
32 Retained earnings, unappropriate	3047109	***	-	-	-	*-42251	***	-	*55453	***	***	***	***
33 Retained earnings (S CORP)	*126146	***	-	-	-	-	***	**	*22023	***	***	***	***
34 Less: Cost of treasury stock	633584	***	-	-	-	*12049	***	**	*655	***	***	***	***
35 Total receipts	17196843	***	-	-	-	*154866	***	**	*426413	***	***	***	***
36 Business receipts	16686782	***	-	-	-	*147627	***	**	*417906	***	***	***	***
37 Interest	233021	***	-	-	-	*78	***	-	*544	***	***	***	***
38 Interest on govt. obligations, State and local	*2582	***	-	-	-	-	***	**	-	***	***	***	***
39 Rents	10876	***	-	-	-	-	***	-	-	***	***	***	***
40 Royalties	67858	***	-	-	-	-	***	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	***	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	30442	***	-	-	-	-	***	-	-	***	***	***	***
43 Net gain, noncapital assets	25917	***	-	-	-	-	***	-	*12	***	***	***	***
44 Dividends, domestic corporations	440	***	-	-	-	-	***	-	-	***	***	***	***
45 Dividends, foreign corporations	38379	***	-	-	-	-	***	-	-	***	***	***	***
46 Other receipts	100547	***	-	-	-	*7161	***	**	*7950	***	***	***	***
47 Total deductions	16288294	***	-	-	-	*142790	***	**	*383164	***	***	***	***
48 Cost of sales and operations	11731696	***	-	-	-	*91244	***	**	*301332	***	***	***	***
49 Compensation of officers	93826	***	-	-	-	*2738	***	**	*6910	***	***	***	***
50 Repairs	94597	***	-	-	-	*221	***	**	*171	***	***	***	***
51 Bad debts	83558	***	-	-	-	*226	***	-	*273	***	***	***	***
52 Rent paid on business property	129267	***	-	-	-	*2910	***	**	*27	***	***	***	***
53 Taxes paid	285137	***	-	-	-	*2199	***	**	*6018	***	***	***	***
54 Interest paid	468368	***	-	-	-	*2430	***	**	*5084	***	***	***	***
55 Contributions or gifts	13931	***	-	-	-	*26	***	-	*74	***	***	***	***
56 Amortization	25837	***	-	-	-	49	***	**	*185	***	***	***	***
57 Depreciation	515858	***	-	-	-	*2123	***	**	*6358	***	***	***	***
58 Depletion	82	***	-	-	-	-	***	-	-	***	***	***	***
59 Advertising	488434	***	-	-	-	*3731	***	**	*1998	***	***	***	***
60 Pension, prof sh, stock, annuity	69265	***	-	-	-	3	***	-	*2253	***	***	***	***
61 Employee benefit programs	438275	***	-	-	-	*641	***	-	*6975	***	***	***	***
62 Net loss, noncapital assets	5426	***	-	-	-	-	***	**	*357	***	***	***	***
63 Other deductions	1844735	***	-	-	-	*34248	***	**	*45148	***	***	***	***
64 Total receipts less total deducts	908550	***	-	-	-	*12075	***	**	*43249	***	***	***	***
65 Const taxable inc frm rel frn corps	43814	***	-	-	-	657	***	-	-	***	***	***	***
66 Net income, total	949782	***	-	-	-	*12732	***	**	*43249	***	***	***	***
67 Net income, Form 1120-A	-	***	-	-	-	-	***	-	-	***	***	***	***
68 Net income, Form 1120F	-	***	-	-	-	-	***	-	-	***	***	***	***
69 Net income, Form 1120S	*67126	***	-	-	-	-	***	**	*13127	***	***	***	***
70 Statutory special deductions, total	114860	***	-	-	-	*12386	***	-	-	***	***	***	***
71 Net operating loss deduction	96454	***	-	-	-	*12386	***	-	-	***	***	***	***
72 Dividends received deduction	18406	***	-	-	-	-	***	-	-	***	***	***	***
73 Public utility div paid deduction	-	***	-	-	-	-	***	-	-	***	***	***	***
74 Income subject to tax	767796	***	-	-	-	*346	***	-	*30122	***	***	***	***
75 Income tax before credits, total	269715	***	-	-	-	*245	***	-	*10264	***	***	***	***
76 Regular tax	267624	***	-	-	-	*52	***	-	*10241	***	***	***	***
77 Personal holding company tax	-	***	-	-	-	-	***	-	-	***	***	***	***
78 Recapture of investment credit	-0	***	-	-	-	-	***	-	-	***	***	***	***
79 Alternative minimum tax	881	***	-	-	-	185	***	-	-	***	***	***	***
80 Environmental tax	1206	***	-	-	-	9	***	-	*23	***	***	***	***
81 Foreign tax credit	*25287	***	-	-	-	-	***	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	***	-	-	***	***	***	***
83 Orphan drug credit	-	***	-	-	-	-	***	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	***	-	-	-	-	***	-	-	***	***	***	***
85 General business credit	3946	***	-	-	-	-	***	-	-	***	***	***	***
86 Prior year minimum tax credit	4001	***	-	-	-	-	***	-	-	***	***	***	***
87 Income tax after credits, total	236481	***	-	-	-	*245	***	-	*10264	***	***	***	***

1993 Corporation Source Book of Statistics of Income,
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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1026	***	-	*364	*171	*40	***	63	66	***	***	***	***
2 Total assets	27787313	-	-	*59030	*58166	*23040	***	445605	1005743	***	***	***	***
3 Cash	1723693	-	-	*35304	*19105	-	***	*19561	178313	***	***	***	***
4 Notes and accounts receivable	6525739	-	-	*8302	*19815	*2252	***	124207	240868	***	***	***	***
5 Less: Allowance for bad debts	218840	-	-	-	*6749	*45	***	*4271	9178	***	***	***	***
6 Inventories	3567186	-	-	*8775	*24271	*1503	***	185207	242536	***	***	***	***
7 Investments in govt. obligations, Total	*32078	-	-	-	-	-	***	*1030	395	***	***	***	***
8 Tax-exempt securities	*167267	-	-	-	-	-	***	*10873	*7021	***	***	***	***
9 Other current assets	2118705	-	-	*1148	*156	-	***	*7444	40946	***	***	***	***
10 Loans to stockholders	145058	-	-	-	-	-	***	-	*42349	***	***	***	***
11 Mortgage and real estate loans	63	-	-	-	-	-	***	-	-	***	***	***	***
12 Other investments	5310695	-	-	-	*67	*575	***	*1653	74154	***	***	***	***
13 Depreciable assets	12249359	-	-	*11354	*1926	*38550	***	168822	398955	***	***	***	***
14 Less: Accumulated depreciation	6026622	-	-	*6758	*808	*25236	***	82432	252258	***	***	***	***
15 Depletable assets	8	-	-	-	-	-	***	-	-	***	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	***	***	***	***
17 Land	198912	-	-	-	-	*5498	***	*2578	13357	***	***	***	***
18 Intangible assets (Amortizable)	1677779	-	-	*3123	*151	-	***	*8593	*17918	***	***	***	***
19 Less: Accumulated amortization	352290	-	-	*2984	*26	-	***	*2197	*3299	***	***	***	***
20 Other assets	668522	-	-	*766	*256	*-57	***	*4536	13665	***	***	***	***
21 Total liabilities	27787313	-	-	*59030	*58166	*23040	***	445605	1005743	***	***	***	***
22 Accounts payable	2461656	-	-	*6573	*7947	*3716	***	57385	92176	***	***	***	***
23 Mort, notes, and bonds under 1 yr	2689463	-	-	*311	-	*10082	***	*115212	106248	***	***	***	***
24 Other current liabilities	4470338	-	-	*34120	*10758	*1052	***	42707	148753	***	***	***	***
25 Loans from stockholders	629054	-	-	-	*5615	*1630	***	*2763	*45057	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	4072577	-	-	-	*4990	*4112	***	*33187	58275	***	***	***	***
27 Other liabilities	1295749	-	-	-	*2288	-	***	*12560	*-55520	***	***	***	***
28 Net worth	12168478	-	-	*18025	*26568	*2448	***	181790	610754	***	***	***	***
29 Capital stock	1584369	-	-	*1630	*45393	*1770	***	34796	109687	***	***	***	***
30 Paid-in or capital surplus	7297221	-	-	-	*370607	*41511	***	*23645	136314	***	***	***	***
31 Retained earnings, appropriated	*282	-	-	-	-	-	***	-	-	***	***	***	***
32 Retained earnings, unappropriate	3227292	-	-	-	*-396382	*-21208	***	*26917	241250	***	***	***	***
33 Retained earnings (S CORP)	393200	-	-	*16395	*10466	-	***	*96432	*207755	***	***	***	***
34 Less: Cost of treasury stock	333888	-	-	-	*3517	*19625	***	-	*84251	***	***	***	***
35 Total receipts	34004177	***	-	*126752	*95542	*24127	***	971386	1655603	***	***	***	***
36 Business receipts	32557809	***	-	*126716	*89460	*24100	***	966778	1634771	***	***	***	***
37 Interest	141896	***	-	-	*345	-	***	*167	3198	***	***	***	***
38 Interest on govt. obligations, State and local	18659	-	-	-	-	-	***	*273	*650	***	***	***	***
39 Rents	77005	-	-	-	*7	-	***	-	*73	***	***	***	***
40 Royalties	639439	-	-	-	-	-	***	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	*228	-	-	-	-	-	***	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	33144	-	-	-	-	-	***	*66	*6	***	***	***	***
43 Net gain, noncapital assets	19604	-	-	-	*19	*26	***	*566	*373	***	***	***	***
44 Dividends, domestic corporations	9175	-	-	-	*17	-	***	-	*322	***	***	***	***
45 Dividends, foreign corporations	180972	-	-	-	-	-	***	-	*551	***	***	***	***
46 Other receipts	326245	-	-	*36	*5694	-	***	*3536	15659	***	***	***	***
47 Total deductions	31959783	***	-	*104823	*77264	*23771	***	870845	1432269	***	***	***	***
48 Cost of sales and operations	19666186	***	-	*58465	*48681	*15009	***	561491	966667	***	***	***	***
49 Compensation of officers	500082	-	-	*15914	*2664	-	***	*42394	53610	***	***	***	***
50 Repairs	100330	***	-	*86	*131	*317	***	*2874	4415	***	***	***	***
51 Bad debts	56889	-	-	*154	*2	*228	***	*1115	2886	***	***	***	***
52 Rent paid on business property	392642	***	-	*1991	*3975	-	***	*10415	7086	***	***	***	***
53 Taxes paid	622397	***	-	*3472	*2109	*1802	***	19671	34205	***	***	***	***
54 Interest paid	407682	-	-	*138	*219	*1178	***	*8621	13553	***	***	***	***
55 Contributions or gifts	24421	***	-	-	*2	-	***	*83	*404	***	***	***	***
56 Amortization	66903	-	-	*279	*26	*40	***	*2339	3461	***	***	***	***
57 Depreciation	1732226	***	-	*515	*537	*642	***	19883	26834	***	***	***	***
58 Depletion	-	-	-	-	-	-	***	-	-	***	***	***	***
59 Advertising	356067	-	-	*229	*98	*162	***	*6912	10194	***	***	***	***
60 Pension, prof sh, stock, annuity	270725	-	-	-	*1587	-	***	*1369	12977	***	***	***	***
61 Employee benefit programs	794515	***	-	*757	*1674	-	***	*14186	13344	***	***	***	***
62 Net loss, noncapital assets	23032	-	-	-	-	-	***	*141	*918	***	***	***	***
63 Other deductions	6945686	***	-	*22824	*15560	*4392	***	179353	281713	***	***	***	***
64 Total receipts less total deducts	2044394	***	-	*21929	*18278	*356	***	100541	223334	***	***	***	***
65 Const taxable inc frm rel frn corps	264987	-	-	-	-	-	***	-	-	***	***	***	***
66 Net income, total	2290722	***	-	*21929	*18278	*356	***	100268	222684	***	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	***	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	***	-	-	***	***	***	***
69 Net income, Form 1120S	235725	-	-	*21929	*12403	-	***	*74908	*65445	***	***	***	***
70 Statutory special deductions, total	374263	-	-	-	*4966	*356	***	*8929	*51465	***	***	***	***
71 Net operating loss deduction	237585	-	-	-	*4953	*356	***	*8929	*50845	***	***	***	***
72 Dividends received deduction	136678	-	-	-	*13	-	***	-	*620	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	***	***	***	***
74 Income subject to tax	1682144	***	-	-	*909	-	***	*16431	105774	***	***	***	***
75 Income tax before credits, total	597051	***	-	-	*136	-	***	*5593	36880	***	***	***	***
76 Regular tax	584963	***	-	-	*136	-	***	*5583	36271	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	***	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	***	-	-	***	***	***	***
79 Alternative minimum tax	9762	-	-	-	-	-	***	-	*503	***	***	***	***
80 Environmental tax	2032	-	-	-	-	-	***	*9	*59	***	***	***	***
81 Foreign tax credit	101916	-	-	-	-	-	***	-	-	***	***	***	***
82 U.S. Possessions tax credit	109018	***	-	-	-	-	***	-	10377	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	***	***	***	***
85 General business credit	19444	-	-	-	-	-	***	*413	*1739	***	***	***	***
86 Prior year minimum tax credit	20327	-	-	-	-	-	***	*92	*510	***	***	***	***
87 Income tax after credits, total	346345	-	-	-	*136	-	***	*5088	24255	***	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3670
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	6295	*71	*1680	*943	813	692	1342	281	223	94	48	55	52
2 Total assets	112757258	-	*86881	*151371	317971	505631	2996676	1941605	3430911	3435964	3563216	8417993	87909039
3 Cash	9337419	-	*11727	*21157	44136	69467	332433	196174	324884	535148	549704	1164129	6088460
4 Notes and accounts receivable	23443759	-	*19032	*69784	70267	160869	900093	587567	941002	859118	902919	1710287	17222821
5 Less: Allowance for bad debts	789857	-	-	-	-	-	7718	17665	36525	25848	37619	53558	610923
6 Inventories	16955066	-	*25690	*15618	89670	125796	739026	598671	840714	701747	677545	1193040	11947548
7 Investments in govt. obligations, Total	338431	-	*784	-	-	-	*8608	-	*23762	*2355	1286	11960	289675
8 Tax-exempt securities	481117	-	-	-	-	-	*7793	-	*20860	*20096	12485	84833	335050
9 Other current assets	5787833	-	*2219	*2590	*17790	12769	139767	66015	187965	200311	230742	530996	4396668
10 Loans to stockholders	138293	-	*880	*3364	*8597	*3460	18263	*3311	*7165	*5780	10340	7015	70118
11 Mortgage and real estate loans	*16840	-	-	*3539	-	-	*2784	-	*5027	1194	816	1154	2325
12 Other investments	20471688	-	-	-	*325	*22534	50717	20462	266098	157469	228923	892886	18832274
13 Depreciable assets	48655514	-	*76951	*68237	174044	264414	1504107	1257660	1639808	1765509	1374897	4156658	36373228
14 Less: Accumulated depreciation	26236377	-	*50554	*40757	110328	172430	893702	837500	978696	967067	699603	2252484	19233258
15 Depletable assets	17459	-	-	-	-	-	-	-	-	-	-	-	17459
16 Less: Accumulated depletion	7815	-	-	-	-	-	-	-	-	-	-	-	7815
17 Land	1102838	-	-	*5498	-	*8638	87866	28120	53937	31580	32698	98849	755652
18 Intangible assets (Amortizable)	4907670	-	*233	*7482	*40763	*4987	111344	31682	62202	116918	206709	793204	3532146
19 Less: Accumulated amortization	1216194	-	*82	*1089	*17957	*3231	50423	18918	28020	30392	18249	255454	792378
20 Other assets	9353574	-	*1	*-4053	*664	*8356	45719	26026	100728	62046	89622	334478	8689989
21 Total liabilities	112757258	-	*86881	*151371	317971	505631	2996676	1941605	3430911	3435964	3563216	8417993	87909039
22 Accounts payable	13546537	-	*13385	*25001	*35947	42937	485004	330720	438919	361410	392118	859942	10561156
23 Mort, notes, and bonds under 1 yr	6162460	-	*7649	*16564	*19195	*46007	305977	272583	245397	241874	236312	388595	4382308
24 Other current liabilities	13055292	-	*4939	*12012	25154	41602	320818	217508	350764	366936	382919	898725	10433914
25 Loans from stockholders	2660279	-	*75340	*42114	*4453	*91439	154885	77875	*25614	*93097	25722	55417	2014323
26 Mort, notes, bonds, 1 yr or more	14919273	-	*12483	*18722	*25443	195770	275472	217148	468080	458382	394873	615473	12237427
27 Other liabilities	6798830	-	*1	*1777	-	*15653	84252	29472	104971	157608	66032	203185	6135878
28 Net worth	55614588	-	*-26915	*35181	207778	72221	1370269	796298	1797166	1756658	2065240	5396658	42144033
29 Capital stock	6250044	-	*12092	*17922	44585	25033	99920	646116	312615	414515	401625	1361165	2914457
30 Paid-in or capital surplus	24423473	-	-	-	*43493	*3229	200886	220875	488598	769787	1000479	2074122	19622006
31 Retained earnings, appropriated	*14901	-	-	-	-	-	-	-	*116	-	11716	3069	-
32 Retained earnings, unappropriate	25149713	-	*-8938	*3127	100854	103737	470050	-159277	654239	298888	630054	1853461	21203519
33 Retained earnings (S CORP)	1875658	-	*-30069	*15604	*23037	*24797	730817	*176030	392199	301142	40131	201970	-
34 Less: Cost of treasury stock	2099201	-	-	*1472	*4191	*84574	131403	*87445	50601	27674	18763	97129	1595949
35 Total receipts	138673421	*201152	*486644	*772114	1071009	1098652	6736383	4250024	5214301	5427720	5020211	10101633	98293578
36 Business receipts	133427239	*200273	*486643	*763184	1066303	1076978	6693486	4218138	5161170	5349557	4889761	9730061	93791684
37 Interest	1159113	*81	*-0	*190	*1287	*1806	9983	5029	13347	22031	24195	46543	1034619
38 Interest on govt. obligations, State and local	74767	-	-	-	-	-	*422	*94	3020	3238	5626	20344	42023
39 Rents	128181	-	-	*248	-	*349	*3082	*179	*896	*1528	2323	5762	113815
40 Royalties	1397119	-	-	-	-	-	-	-	*7790	*4838	19126	147166	1218198
41 Net S-T cap gain less net LT loss	16172	-	-	-	-	-	*61	-	*33	*131	3416	2525	10006
42 Net L-T cap gain less net ST loss	484254	*594	-	-	-	*17595	*384	*301	*4697	*961	740	5610	453371
43 Net gain, noncapital assets	63951	*116	-	-	-	*258	1151	635	6031	1462	801	899	52597
44 Dividends, domestic corporations	56231	-	-	-	*50	-	*639	*75	*2694	*1142	4845	5340	41446
45 Dividends, foreign corporations	1041383	-	-	-	-	-	*633	*819	*1753	*6473	7619	47618	976467
46 Other receipts	825012	*88	-	*8492	*3369	1665	26542	24752	12870	36357	61757	89766	559353
47 Total deductions	127617250	*179346	*474950	*733413	1012951	1033027	6256785	4028807	4784121	4959527	4624754	9084658	90444911
48 Cost of sales and operations	87684409	*124448	*165942	*515068	519071	556864	4020014	2941017	3166720	3436935	3136618	5874582	63227130
49 Compensation of officers	1706541	*10980	*71517	*29980	*89532	81062	457521	119971	144176	78460	64872	149369	409099
50 Repairs	625581	*513	*2199	*6440	7773	4608	18916	16378	13547	18695	15338	41292	479881
51 Bad debts	243064	-	-	*769	*5617	4059	14668	13182	8465	9652	7021	15255	164377
52 Rent paid on business property	1195614	*872	*25551	*16787	27876	*20151	84394	33608	58377	44005	41166	72820	770007
53 Taxes paid	2935176	*5369	*18700	*33151	41357	33151	188610	89313	123582	114750	84232	172029	2030932
54 Interest paid	2255506	*1732	*2844	*6781	*6070	15023	71170	41317	62977	89689	50767	84242	1822894
55 Contributions or gifts	71538	*423	*62	*-0	*348	*45	1002	199	1967	1448	1271	6966	57808
56 Amortization	281564	*349	*480	*333	*1777	*748	16622	3852	12769	14911	12808	33815	183102
57 Depreciation	4598503	*5246	*10709	*9501	24059	22478	133714	93044	143338	149632	141798	363001	3501982
58 Depletion	204	-	-	-	-	-	-	-	-	-	-	-	204
59 Advertising	1390767	*2907	*3203	*1906	*4772	18037	52254	27510	51301	42607	71416	123778	991077
60 Pension, prof sh, stock, annuity	956554	*696	*1095	-	*2738	*10676	34719	7924	21710	24665	15384	37662	799284
61 Employee benefit programs	2365656	*1830	*12655	*11994	*10065	15909	78144	28523	92737	91642	85647	188952	1747558
62 Net loss, noncapital assets	62618	*36	-	*1828	*3	*3	2806	*146	483	2613	3666	7999	43034
63 Other deductions	21243956	*23944	*159994	*98873	271895	250215	1082230	612822	881970	839823	892749	1912897	14216544
64 Total receipts less total deducts	11056171	*21806	*11693	*38701	58058	65625	479598	221217	430180	468193	395457	1016975	7848667
65 Const taxable inc frm rel frn corps	635482	-	-	-	-	-	-	-	-	*227	5726	7108	622422
66 Net income, total	11616886	*21806	*11693	*38701	58058	65625	479176	221123	427160	465181	395557	1003739	8429066
67 Net income, Form 1120-A	*1742	-	*1742	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1631	*1631	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	792547	*7199	*1405	*29183	*24579	*30569	277642	*74394	115724	115440	53045	63367	-
70 Statutory special deductions, total	1187704	*1631	*3772	*8441	*13071	*14441	46845	22232	35009	61202	59410	146278	775372
71 Net operating loss deduction	691496	*1631	*3772	*8441	*13036	*14441	45764	*22179	31914	54808	49609	101959	343941
72 Dividends received deduction	496209	-	-	-	*35	-	*1082	*53	3095	6393	9801	44319	431431
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	9642335	*12976	*6517	*1077	*20408	*20615	154689	124521	276329	288539	285866	794170	7656628
75 Income tax before credits, total	3385482	*4334	*977	*162	*3564	*5022	48786	43387	94501	99646	101121	282470	2701511
76 Regular tax	3347289	*4326	*977	*162	*3564	*5006	48329	42216	93562	98387	98614	276387	2675758
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
79 Alternative minimum tax	22201	-	-	-	-	*16	*454	*1167	828	965	2245	5005	11521
80 Environmental tax	11922	*7	-	-	-	-	*2	*5	111	225	261	1035	10276
81 Foreign tax credit	520383	-	-	-	-	-	-	-	*223	*36	2079	9773	508272
82 U.S. Possessions tax credit	65028	-	-	-	-	-	1252	4050	6076	*20544	20918	12187	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	153188	*473	-	-	*597	-	3137	*3316	5127	4171	5518	15303	115546
86 Prior year minimum tax credit	38131	*244	-	-	-	*146	*31	*1124	*817	*3738	370	2815	28845
87 Income tax after credits, total	2608751	*3617	*977	*162	*2967	*4876	44366	34897	82258	71156	72235	242391	2048849

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4591	*212	*1358	*543	*324	562	1021	235	171	61	44	37	23
2 Total assets	295127266	-	*22110	*71503	*109487	422513	2180011	1629524	2634477	2092162	3054222	5709208	277202048
3 Cash	4516891	-	*7493	*18890	*11430	69243	135613	189564	196249	247711	270679	449764	2920254
4 Notes and accounts receivable	102227995	-	*5133	*6359	*44428	116042	688299	487439	694356	506492	756743	1345199	97577505
5 Less: Allowance for bad debts	1869700	-	*184	-	-	*948	10006	9139	10230	12677	17084	29511	1779921
6 Inventories	9169040	-	*3586	*19172	*34129	97017	664815	502139	674717	393420	652959	1095287	5031799
7 Investments in govt. obligations, Total	15558964	-	-	-	-	-	-	*30242	*42354	*18926	51609	30239	15385593
8 Tax-exempt securities	6963015	-	-	-	*60	-	*1834	-	*23633	*40818	39000	19193	6838477
9 Other current assets	24554713	-	*464	*270	*252	28672	73069	40020	95244	162990	196617	284119	23672996
10 Loans to stockholders	190772	-	*1691	-	*2130	*8695	25136	*27501	*853	*33724	3035	1508	86498
11 Mortgage and real estate loans	*6554941	-	-	-	-	-	*4668	*519	*528	*2405	-	4452	6542369
12 Other investments	59962881	-	-	*10706	-	*7640	41910	91836	261790	189060	236505	652033	58471401
13 Depreciable assets	83878345	-	*18596	*33844	*48373	279110	1046532	672419	1104215	841584	1252592	2224962	76356118
14 Less: Accumulated depreciation	47172878	-	*14762	*18524	*26708	206065	607358	457064	624619	493363	666062	1107008	42951343
15 Depletable assets	46288	-	-	-	-	-	-	-	-	-	-	-	46288
16 Less: Accumulated depletion	9174	-	-	-	-	-	-	-	-	-	-	-	9174
17 Land	639899	-	-	-	-	*9835	36222	21635	26691	31702	30038	82917	400857
18 Intangible assets (Amortizable)	7299774	-	*250	-	*202	*7090	37255	30042	101406	102412	244571	608989	6167556
19 Less: Accumulated amortization	1761020	-	*157	-	*185	*4444	8207	*12075	36714	*27594	87506	104623	1479515
20 Other assets	24376520	-	-	*786	*-4625	*10626	50228	14445	84003	54552	90526	151688	23924291
21 Total liabilities	295127266	-	*22110	*71503	*109487	422513	2180011	1629524	2634477	2092162	3054222	5709208	277202048
22 Accounts payable	21826342	-	*1391	*4468	*19507	60109	381131	250838	329789	173876	318525	584763	19701946
23 Mort, notes, and bonds under 1 yr	70655157	-	-	*2082	*3659	*25117	175815	191614	264974	91714	160027	253890	69486265
24 Other current liabilities	6518737	-	*84	*591	*9433	40356	229624	195067	253287	187240	279566	580531	4742958
25 Loans from stockholders	758544	-	*29468	*6244	*56821	*23171	49668	*13478	*59771	*26287	17851	22638	453147
26 Mort, notes, bonds, 1 yr or more	33415425	-	*16525	*2650	*9875	*65724	344501	168143	327304	186313	476385	1111781	30706225
27 Other liabilities	103393985	-	*6469	-	*11217	*1334	18123	21111	88434	82216	97143	257387	102810552
28 Net worth	58559075	-	*-31826	*55468	*-1025	206703	981150	789274	1310918	1344517	1704725	2898218	49300955
29 Capital stock	2270468	-	*1409	*6584	*23644	89365	155097	151417	165171	341500	211166	209727	915389
30 Paid-in or capital surplus	15293165	-	*-11443	*1271	-	*13639	80323	60439	375071	338994	783082	971465	12680323
31 Retained earnings, appropriated	*7941	-	-	-	-	-	*7442	-	-	-	-	498	-
32 Retained earnings, unappropriate	44891328	-	*-24896	*15593	*-24669	63945	450313	482514	497424	430079	429375	1577499	40994150
33 Retained earnings (S CORP)	1670357	-	*3156	*32020	-	*53611	383048	*118943	363160	*248678	297919	169823	-
34 Less: Cost of treasury stock	5574184	-	*51	-	-	*13857	95073	*24040	89909	*14735	16817	30794	5288907
35 Total receipts	117070458	*172129	*998049	*138691	*278121	1099030	4923154	3294131	4136654	2919324	3747594	7721888	87641693
36 Business receipts	98654977	*170043	*989356	*138467	*275165	1080004	4886785	3242797	4073733	2834080	3668010	7541142	69755395
37 Interest	10307702	975	*441	-	*218	*1552	3949	8012	9953	9342	11856	34979	10226424
38 Interest on govt. obligations, State and local	577193	-	-	-	-	-	*161	*134	*1993	5963	1953	6340	560649
39 Rents	151868	-	-	-	-	*2020	*1266	*1347	*357	*2890	2686	5724	135579
40 Royalties	461265	91	-	-	-	*2728	*1312	*590	*3606	*6714	5014	12417	428792
41 Net S-T cap gain less net LT loss	93932	-	-	-	-	-	*3	*130	*79	-	59	235	93427
42 Net L-T cap gain less net ST loss	2619870	2	*8252	-	-	*5329	*643	*10612	*842	*3021	724	6779	2583665
43 Net gain, noncapital assets	1437447	-	-	-	-	*4989	*725	*1391	11449	1741	1768	2558	1412827
44 Dividends, domestic corporations	148219	-	-	-	-	*21	*642	*427	*1307	*881	1965	7037	135938
45 Dividends, foreign corporations	661893	647	-	-	-	-	-	*3645	*1518	*6285	4397	31115	614286
46 Other receipts	1956092	*371	-	*224	*2738	*2387	27667	25046	31819	48407	49162	73562	1694709
47 Total deductions	106153270	*157451	*981927	*115048	*267571	1027604	4674329	3083679	3865116	2659417	3439022	7012708	78869398
48 Cost of sales and operations	56692233	*108561	*852856	*49159	*149566	648827	3224440	2137440	2600948	1838324	2259789	4614241	38208083
49 Compensation of officers	1181193	355	*43114	*17171	*17819	105027	318363	124398	103395	73867	53456	58118	266111
50 Repairs	1074896	*542	*598	*1050	*981	2994	13396	10583	12518	9859	9983	32486	979907
51 Bad debts	1248271	-	*184	-	-	*1682	11939	6821	6862	10932	5904	28362	1175583
52 Rent paid on business property	1556425	*4394	*3435	*10092	*10161	10908	53453	20980	25680	17349	26801	68416	1304757
53 Taxes paid	2194616	*2432	*4074	*3676	*10567	24376	116888	75898	88619	54096	76505	135620	1601865
54 Interest paid	10280615	*3319	*3068	*378	*1930	12619	50162	29677	41558	22207	44542	100146	9971009
55 Contributions or gifts	116227	17	*756	-	*10	*285	1350	752	433	1576	1715	6541	102792
56 Amortization	424807	298	*33	-	*30	*104	3821	2643	16285	5270	11354	25063	359905
57 Depreciation	9768784	1692	*2154	*2934	*4614	25598	83609	47811	77375	67741	102395	215304	9137556
58 Depletion	291	-	-	-	-	-	-	-	-	-	4	-	287
59 Advertising	1102568	*981	*987	*1886	*1416	9604	36134	29188	48135	21065	59458	88158	805555
60 Pension, prof sh, stock, annuity	479474	297	*21175	-	-	*9972	29926	13554	22390	12555	16759	42468	310378
61 Employee benefit programs	2416268	1212	*1388	*1429	*4072	14462	59708	37076	54976	53125	61257	140387	1987176
62 Net loss, noncapital assets	50192	-	-	-	-	*69	*1217	*761	1830	1040	1809	5999	37468
63 Other deductions	17566410	*33351	*48106	*27273	*66404	161077	669923	546097	764111	470410	707291	1451400	12620967
64 Total receipts less total deducts	10917187	*14678	*16122	*23643	*10549	71426	248825	210452	271539	259907	308572	709180	8772294
65 Const taxable inc frm rel frn corps	560321	-	-	-	-	-	-	-	*2559	1706	1409	8326	546321
66 Net income, total	10900315	*14678	*16122	*23643	*10549	71426	248664	210317	272105	255650	308028	711166	8757966
67 Net income, Form 1120-A	*619	-	*619	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	525729	*10899	*6958	*20864	-	*38765	130023	*32420	99087	*63326	86556	36830	-
70 Statutory special deductions, total	717667	647	*2019	*2083	*1673	*12580	22983	42154	20720	29473	46610	33281	503444
71 Net operating loss deduction	527508	-	*2019	*2083	*1673	*12565	*22632	*38089	*19371	25819	42302	11266	349689
72 Dividends received deduction	190159	647	-	-	-	*15	*351	*4065	*1349	*3654	4308	22015	153755
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	9659035	3133	*7145	*696	*8877	*20080	96758	136690	152298	162922	174862	641054	8254522
75 Income tax before credits, total	3394605	1066	*1072	*104	*1557	*4056	30951	47165	52717	56495	61693	225056	2912673
76 Regular tax	3361047	1065	*1072	*104	*1555	*4056	30465	46157	51724	55473	59947	222955	2886474
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	716	-	-	-	-	-	-	-	-	-	-	-	716
79 Alternative minimum tax	15606	-	-	-	*1	-	*483	*967	*265	*916	1538	1606	9830
80 Environmental tax	11438	1	-	-	-	-	*3	*41	72	107	208	494	10513
81 Foreign tax credit	403470	26	-	-	-	-	-	*209	*954	1597	1329	8887	390467
82 U.S. Possessions tax credit	836805	-	-	-	-	-	70	920	8259	8832	1483	85700	731542
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	48237	-	-	-	-	*360	*315	*2413	*2887	2324	2368	4447	33122
86 Prior year minimum tax credit	190673	-	-	-	-	-	-	-	*146	*761	1363	1402	187001
87 Income tax after credits, total	1915420	1040	*1072	*104	*1557	*3696	30566	43623	40470	42980	55150	124620	1570542

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1633	*11	*502	*142	*114	*131	433	*66	74	53	41	30	34
2 Total assets	413665496	-	*25833	*25012	*41302	*98034	1100618	*433749	1113181	1804281	2760905	4700876	401561704
3 Cash	10658124	-	*1925	*8134	*5458	*13603	104174	*30009	54055	155634	207860	218100	9859173
4 Notes and accounts receivable	129820141	-	*3131	*855	*6456	*48481	262620	*99524	329901	440098	635803	1040781	126952491
5 Less: Allowance for bad debts	1243129	-	-	-	-	-	*1182	*1226	5504	4977	5672	15101	1209467
6 Inventories	16805480	-	*10281	*7459	*20653	*20595	323161	*180151	343823	429457	519309	758100	14192490
7 Investments in govt. obligations, Total	*3485817	-	-	-	-	-	-	-	*3323	-	-	51725	3430769
8 Tax-exempt securities	*3475196	-	-	-	-	-	*70976	-	*47	-	18858	-	3385315
9 Other current assets	23102084	-	*101	*2055	*421	*646	50570	*8793	17487	59924	81758	333715	22546615
10 Loans to stockholders	145325	-	-	-	*349	*183	*10903	*1242	*4909	*1596	156	5607	120380
11 Mortgage and real estate loans	*15320783	-	-	-	-	-	*2882	-	-	-	-	90	15317811
12 Other investments	77887918	-	-	*3094	-	-	*20311	*16743	35956	117463	143041	388809	77162501
13 Depreciable assets	151816014	-	*15291	*3677	*21535	*25390	612183	*240722	603372	963561	1778290	2691778	144860216
14 Less: Accumulated depreciation	79008925	-	*6972	*2699	*13593	*11801	372189	*150872	319543	446666	780402	1301920	75602269
15 Depletable assets	733	-	-	-	-	-	-	-	-	-	-	-	733
16 Less: Accumulated depletion	455	-	-	-	-	-	-	-	-	-	-	-	455
17 Land	1591163	-	-	-	-	-	*10089	*3390	17083	22351	47267	55133	1435850
18 Intangible assets (Amortizable)	12258721	-	-	-	-	*111	*1469	*251	*29672	34571	74151	252822	11865674
19 Less: Accumulated amortization	1442305	-	-	-	-	*50	*788	*202	*14046	8345	22142	43706	1353026
20 Other assets	48992809	-	*2075	*2436	*23	*878	5439	*5224	12644	39613	62630	264941	48596905
21 Total liabilities	413665496	-	*25833	*25012	*41302	*98034	1100618	*433749	1113181	1804281	2760905	4700876	401561704
22 Accounts payable	40175398	-	*2972	*663	*2718	*21329	197203	*80502	173811	327279	441551	648159	38279211
23 Mort, notes, and bonds under 1 yr	68955637	-	*598	-	-	*2391	113781	*71388	191428	139919	285897	153338	67996898
24 Other current liabilities	46941621	-	*76	*1334	*9005	*25834	78450	*34282	97086	140291	251617	480688	45822959
25 Loans from stockholders	1637477	-	*5182	-	*515	*10980	*61188	*2149	*10511	*6160	61983	43572	1435237
26 Mort, notes, bonds, 1 yr or more	74106282	-	*10895	*403	*12234	*5763	113786	*32747	106381	385242	481944	852187	72104699
27 Other liabilities	111099565	-	*-0	-	-	*233	*5260	*3852	12158	33695	68867	389178	110586322
28 Net worth	70749515	-	*6109	*22611	*16830	*31505	530949	*208829	521807	771696	1169046	2133754	65336378
29 Capital stock	6621080	-	*502	*727	*114	*1412	31819	*2760	82562	120575	368240	439836	5572532
30 Paid-in or capital surplus	51323428	-	*-28	*381	-	*262	*11844	*8651	106324	196296	374396	613100	50012200
31 Retained earnings, appropriated	*20361	-	-	-	-	-	*6104	-	-	-	2374	-	11882
32 Retained earnings, unappropriate	12625787	-	*924	*8601	*26573	*14275	250867	*134453	41765	201862	310481	893669	10742317
33 Retained earnings (S CORP)	1300984	-	*4711	*12903	-	*15555	*241297	*77152	302343	*253575	128969	264478	-
34 Less: Cost of treasury stock	1142124	-	-	-	*9857	-	*10982	*14187	*11187	*612	15414	77329	1002554
35 Total receipts	331504480	*19813	*80331	*114805	*74734	*367739	2955117	*1126606	2673080	3050936	5163120	7974803	307903397
36 Business receipts	294033502	14592	*80331	*108398	*64234	*362087	2910026	*1120018	2657825	3027465	5115348	7850764	270722415
37 Interest	14079010	-	-	*77	*81	*106	830	*1272	*4296	6546	11156	34837	14019809
38 Interest on govt. obligations, State and local	157871	-	-	-	-	-	*4025	*55	*52	*2319	1310	4422	145689
39 Rents	9234621	-	-	-	-	-	*1952	-	*1949	*371	3059	4734	9222556
40 Royalties	362042	-	-	-	-	-	*2638	-	-	*222	2071	24425	332685
41 Net S-T cap gain less net LT loss	68693	-	-	-	-	-	-	*33	*3	-	483	-	68173
42 Net L-T cap gain less net ST loss	534589	-	-	*5154	*10388	-	*1426	*24	*19	*81	1282	15526	500689
43 Net gain, noncapital assets	2090261	*5220	-	*1138	-	-	*19385	*212	*586	4242	2941	4399	2052140
44 Dividends, domestic corporations	109126	-	-	-	-	-	-	*548	*167	*291	1520	3447	103154
45 Dividends, foreign corporations	697576	-	-	-	-	-	-	-	-	*472	211	8469	688424
46 Other receipts	10137189	1	-	*38	*31	*5546	14835	*4445	8182	8928	23740	23781	10047662
47 Total deductions	321311032	13548	*74530	*99728	*65747	*335772	2848501	*1056739	2458864	2888778	4872321	7502090	299094413
48 Cost of sales and operations	221365827	8796	*50294	*79507	*32238	*276594	2174051	*833332	1889706	2343836	4064792	5962772	203649908
49 Compensation of officers	792387	-	*4664	*7197	*6872	*11745	128759	*28779	48400	37781	34207	46515	437468
50 Repairs	2332049	74	-	*14	*2037	*251	14691	*2607	7186	5701	22275	47382	2229832
51 Bad debts	1200131	5	*1332	*43	*222	*1077	4075	*723	4265	3541	2706	11622	1170521
52 Rent paid on business property	2318926	214	*4672	*1821	*2210	*2008	17033	*3702	16904	14842	12068	34825	2208625
53 Taxes paid	5822677	136	*2581	*2037	*1652	*10130	61028	*25443	53005	42856	79179	145194	5399436
54 Interest paid	13637896	312	*98	*43	*956	*2528	22173	*6545	21823	35193	65734	121384	13361108
55 Contributions or gifts	225046	2	-	-	*19	-	434	*78	*126	678	1338	2851	219519
56 Amortization	523697	175	-	-	-	*22	*218	*792	3666	5607	5500	14523	493192
57 Depreciation	16977831	417	*1085	*527	*5615	*3023	47332	*18851	60219	107103	161805	217597	16354256
58 Depletion	18866	-	-	-	-	-	-	-	-	-	-	-	18866
59 Advertising	3371711	34	*145	*303	*461	*666	15137	*3308	18513	8316	18896	39805	3266126
60 Pension, prof sh, stock, annuity	6832150	192	-	-	*772	*388	7961	*1293	6655	14624	17588	32208	6750470
61 Employee benefit programs	11853086	1464	*136	-	*34	*6060	27849	*26020	23612	42349	73081	167991	11484490
62 Net loss, noncapital assets	21011	-	-	-	-	-	*165	-	*1367	*1248	4062	4120	10048
63 Other deductions	34017740	1728	*9522	*8236	*12659	*21278	327594	*105265	303416	225103	309090	653300	32040548
64 Total receipts less total deducts	10193448	*6264	*5800	*15077	*8987	*31966	106616	*69867	214216	162158	290799	472714	8808984
65 Const taxable inc frm rel frn corps	7244515	-	-	-	-	-	-	-	-	-	115	5029	7239370
66 Net income, total	17280092	*6264	*5800	*15077	*8987	*31966	102591	*69812	214165	159839	289604	473321	15902665
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	426560	-	*5116	*10835	-	*25134	*51330	*48366	136963	*57068	35771	55975	-
70 Statutory special deductions, total	3250786	111	*427	*4241	*1573	-	*6148	*9284	*7038	29271	77296	57578	3057818
71 Net operating loss deduction	3118173	111	*427	*4241	*1573	-	*6148	*8950	*6921	*28595	75972	53222	2932013
72 Dividends received deduction	132613	-	-	-	-	-	-	*334	*117	*676	1324	4357	125806
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	13601061	*6154	*257	-	*7414	*6832	45112	*12162	*70167	73500	176538	359767	12843158
75 Income tax before credits, total	5124326	*2092	*39	-	*1625	*1946	14118	*4137	24261	28846	66759	133108	4847393
76 Regular tax	4751689	*2092	*39	-	*1625	*1946	13683	*4040	*23843	25013	60389	124669	4494350
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	18	-	-	-	-	-	-	-	-	-	-	-	18
79 Alternative minimum tax	351321	-	-	-	-	-	*436	*92	*368	*3635	6094	7966	332731
80 Environmental tax	21156	-	-	-	-	-	-	*5	*51	55	277	474	20294
81 Foreign tax credit	2683646	-	-	-	-	-	-	-	-	*22	110	7784	2675730
82 U.S. Possessions tax credit	12577	-	-	-	-	-	-	-	-	2905	-	9672	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	-	-	42
85 General business credit	401164	-	-	-	-	-	*134	-	*104	*631	1242	1859	397195
86 Prior year minimum tax credit	84267	-	-	-	-	-	-	-	*863	*632	973	1626	80173
87 Income tax after credits, total	1942629	*2092	*39	-	*1625	*1946	13985	*4137	23295	24655	64434	112168	1694253

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 27
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2142	*323	*841	-	*230	*219	270	106	89	15	3	20	25
2 Total assets	113554954	-	*23099	-	*68978	*143733	586871	739399	1478555	635589	273161	3811319	105794252
3 Cash	5484354	-	*5358	-	*10214	*13575	43016	62047	78642	*28748	7898	256629	4978228
4 Notes and accounts receivable	23297079	-	*11356	-	*6401	*20090	138624	208499	300686	135272	59114	584864	21832174
5 Less: Allowance for bad debts	534728	-	-	-	*11	-	*2795	*3112	6666	*2312	3250	18446	498134
6 Inventories	22938214	-	*2632	-	*29950	*75800	166770	302535	444729	171178	110111	748742	20885765
7 Investments in govt. obligations, Total	*233172	-	-	-	-	-	-	-	*9199	-	-	-	223973
8 Tax-exempt securities	*292426	-	-	-	-	-	*6929	-	-	-	-	-	285497
9 Other current assets	3646800	-	-	-	*486	*2228	10095	24467	109547	*28656	7646	277361	3186314
10 Loans to stockholders	611735	-	-	-	-	-	*3644	*2737	*8885	*4087	-	3769	588613
11 Mortgage and real estate loans	*206997	-	-	-	-	*4694	*2667	*5083	-	-	-	291	194264
12 Other investments	14432525	-	-	-	-	-	*6304	*19016	82659	*51470	21790	337880	13913407
13 Depreciable assets	57110415	-	*24463	-	*37614	*51461	319351	339806	665870	266263	124660	1384675	53896251
14 Less: Accumulated depreciation	28859744	-	*20986	-	*17221	*29388	151682	221213	335812	136732	62437	657948	27226327
15 Depletable assets	*143359	-	-	-	-	-	*351	-	-	-	-	-	143008
16 Less: Accumulated depletion	*31233	-	-	-	-	-	*334	-	-	-	-	-	30900
17 Land	1173443	-	-	-	*1545	-	*28126	*4240	24599	*19536	6714	59678	1029005
18 Intangible assets (Amortizable)	5446959	-	*227	-	*526	*836	*2189	*147	82363	*42655	439	93854	5223723
19 Less: Accumulated amortization	568236	-	*227	-	*526	*719	*1153	*88	32648	*9999	98	16213	506564
20 Other assets	8531416	-	*275	-	-	*5156	*14768	*-4766	46503	36767	573	756182	7675956
21 Total liabilities	113554954	-	*23099	-	*68978	*143733	586871	739399	1478555	635589	273161	3811319	105794252
22 Accounts payable	9908799	-	*3327	-	*23438	*23885	89088	154944	160590	73231	71483	421229	8887585
23 Mort, notes, and bonds under 1 yr	4001503	-	-	-	*654	*37603	98452	*98095	228707	*43757	2835	163799	3327601
24 Other current liabilities	26853217	-	*1913	-	*3253	*10851	25433	61271	169778	93402	45016	735655	25706642
25 Loans from stockholders	379302	-	*1220	-	*11152	*12144	*15146	*5832	*13378	-	3028	30217	287184
26 Mort, notes, bonds, 1 yr or more	21922462	-	-	-	*9219	*45484	115009	*81927	261625	*155692	42715	824369	20386423
27 Other liabilities	14604526	-	*-0	-	*479	*4749	*1073	*2230	35152	*71692	7721	339322	14142108
28 Net worth	35885146	-	*16638	-	*20784	*9016	242669	335101	609325	197815	100363	1296727	33056709
29 Capital stock	5194124	-	*1839	-	*2914	*21482	68467	110516	80056	81870	39603	233473	4553903
30 Paid-in or capital surplus	6338949	-	*6269	-	*1286	*2807	*3984	*77492	94744	*38640	3748	575391	5534589
31 Retained earnings, appropriated	*143121	-	-	-	*486	-	-	-	-	-	-	-	142635
32 Retained earnings, unappropriate	26415275	-	*1103	-	*5942	*15349	71803	126888	218394	*58345	42772	499778	25374902
33 Retained earnings (S CORP)	597287	-	*7428	-	*10157	*-30623	*105600	*29276	*232263	24233	30398	188556	-
34 Less: Cost of treasury stock	2803611	-	-	-	-	-	*7186	*9071	*16132	*5273	16158	200470	2549321
35 Total receipts	134049227	*84635	*122701	-	*364891	*337436	1230251	1242516	2530098	1045683	909527	5880790	120300700
36 Business receipts	126578668	*67336	*122437	-	*364688	*336805	1222472	1229916	2483671	1023311	886013	5807114	113034907
37 Interest	2394545	*12980	-	-	-	*622	*255	*1784	2575	*9024	638	20420	2346248
38 Interest on govt. obligations, State and local	28761	-	-	-	-	-	*82	-	*739	*276	**	1992	25672
39 Rents	1563847	200	-	-	-	-	*2911	*531	*164	*4384	564	18969	1536123
40 Royalties	179646	-	-	-	-	-	-	*251	*8	*1127	-	4456	173805
41 Net S-T cap gain less net LT loss	*21747	-	-	-	-	-	-	-	*390	-	-	1926	19431
42 Net L-T cap gain less net ST loss	166435	*3551	-	-	*46	-	*86	*902	*249	233	778	1502	159087
43 Net gain, noncapital assets	965260	*180	-	-	*105	-	*653	*3123	*2323	*1642	301	9973	946961
44 Dividends, domestic corporations	89712	-	-	-	-	-	-	*17	*67	3	**	5166	84460
45 Dividends, foreign corporations	1103983	-	-	-	-	-	-	-	-	-	1734	885	1101364
46 Other receipts	956623	*388	*264	-	*51	*9	3793	5992	39913	5684	19500	8389	872642
47 Total deductions	126527064	*48189	*108685	-	*354145	*311361	1165797	1189349	2422718	980567	886109	5615667	113444476
48 Cost of sales and operations	95521029	*35495	*34760	-	*287532	*231624	847723	904625	1822323	747726	758057	4658811	85192353
49 Compensation of officers	511004	*3930	*6331	-	*13749	*2011	27862	39511	60245	*12359	5717	26477	312811
50 Repairs	885008	*109	*478	-	*810	*989	3885	*1903	7820	6324	2224	34679	825788
51 Bad debts	236757	*477	-	-	*100	*221	*4094	*3221	4775	*291	1580	11134	210865
52 Rent paid on business property	937693	*254	*12349	-	*483	*4093	14370	*14455	20703	5553	1794	25442	838198
53 Taxes paid	2434054	*475	*3701	-	*6810	*8476	31742	25945	56083	18304	15393	121951	2145175
54 Interest paid	2510393	507	*2	-	*739	*4805	16951	*14671	37749	25141	6478	108292	2295058
55 Contributions or gifts	86784	60	-	-	*157	-	*78	*137	306	*170	81	1206	84589
56 Amortization	183461	35	-	-	*105	*12	*96	*137	10921	*2532	263	10425	158934
57 Depreciation	2613957	*1930	*1233	-	*3482	*6830	26390	19613	62840	23246	7997	111720	2348675
58 Depletion	23077	-	-	-	-	-	-	-	-	-	-	-	23077
59 Advertising	263624	*148	*232	-	*2716	*2891	11863	*3019	21290	4313	2193	10019	204941
60 Pension, prof sh, stock, annuity	1059560	*47	-	-	-	*41	*2183	*7084	11326	*13941	3223	41388	980327
61 Employee benefit programs	2797970	*44	*1162	-	*1671	*1826	9775	35967	37625	*6714	18927	129689	2554571
62 Net loss, noncapital assets	57928	-	-	-	-	-	*62	-	*517	*1725	25	4036	51563
63 Other deductions	16404767	*4677	*48438	-	*35792	*47543	168724	119061	268196	112227	62159	320399	15217551
64 Total receipts less total deducts	7522164	*36446	*14015	-	*10746	*26075	64455	53166	107380	65116	23418	265122	6856225
65 Const taxable inc frm rel frn corps	268873	-	-	-	-	-	-	-	-	-	81	245	268547
66 Net income, total	7762276	*36446	*14015	-	*10746	*26075	64373	53166	106640	64840	23500	263375	7099100
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	256567	*13333	*12718	-	*7822	*22485	*46011	*13317	*59189	14648	9407	57637	-
70 Statutory special deductions, total	1254273	*15224	-	-	-	-	*4970	*4152	*7510	*31091	11940	42132	1137253
71 Net operating loss deduction	342665	*15224	-	-	-	-	*4970	*4152	*7463	*31089	10205	38197	231364
72 Dividends received deduction	911608	-	-	-	-	-	-	-	*47	2	1734	3935	905890
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6252817	*7889	*1297	-	*2923	*3589	*13391	*35697	40161	*19607	2809	163606	5961847
75 Income tax before credits, total	2245123	*1799	*195	-	*439	*644	*3377	*12129	13832	10010	1065	60710	2140923
76 Regular tax	2181020	*1548	*195	-	*439	*644	*3358	*11973	13499	*6671	962	57002	2084731
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	943	-	-	-	-	-	-	-	-	-	-	-	943
79 Alternative minimum tax	47331	246	-	-	-	-	-	*137	*324	*2413	90	3441	40679
80 Environmental tax	9993	5	-	-	-	-	-	*2	*9	*37	13	250	9676
81 Foreign tax credit	128427	-	-	-	-	-	-	*7	*29	-	-	2248	126143
82 U.S. Possessions tax credit	740	-	-	-	-	-	173	-	568	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2051	-	-	-	-	-	-	-	-	-	-	-	2051
85 General business credit	14865	*405	-	-	-	-	-	*1101	*170	*377	-	634	12178
86 Prior year minimum tax credit	*12787	-	-	-	-	-	-	-	-	*352	133	2629	9673
87 Income tax after credits, total	2086252	*1394	*195	-	*439	*644	*3205	*11021	13066	9280	933	55199	1990878

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Aircraft, guided missils and parts

MINOR INDUSTRY 3725
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	444	***	-	-	***	*43	*67	*76	*26	*5	**	5	18
2 Total assets	103100872	***	-	-	***	*22011	*174986	*498502	*414715	*259151	**	927398	100785760
3 Cash	4766733	***	-	-	***	-	*20443	*47529	*10686	*1475	**	8843	4675988
4 Notes and accounts receivable	21064988	***	-	-	***	*4132	*47803	*125047	*63062	*60932	**	160551	20603083
5 Less: Allowance for bad debts	498318	***	-	-	***	-	-	*491	*1107	940	**	7090	488679
6 Inventories	20908209	***	-	-	***	*8513	*33982	*204339	*125807	*118393	**	226696	20178457
7 Investments in govt. obligations, Total	223973	***	-	-	***	-	-	-	-	-	-	-	223973
8 Tax-exempt securities	*292426	***	-	-	***	-	*6929	-	-	-	-	-	285497
9 Other current assets	3228759	***	-	-	***	-	*230	*20423	*90036	*7558	**	171446	2939066
10 Loans to stockholders	*333103	***	-	-	***	-	*2620	*2737	*7819	-	-	3769	316157
11 Mortgage and real estate loans	*202304	***	-	-	***	-	*2667	*5083	-	-	-	291	194264
12 Other investments	13704606	***	-	-	***	-	*4401	*19016	*28732	3800	**	60940	13587717
13 Depreciable assets	52184891	***	-	-	***	*7915	*81043	*278670	*105151	*69445	**	388761	51244143
14 Less: Accumulated depreciation	26620611	***	-	-	***	*1131	*40847	*212698	*50400	*31042	**	188547	26090376
15 Depletable assets	*139644	***	-	-	***	-	*351	-	-	-	-	-	139293
16 Less: Accumulated depletion	*30884	***	-	-	***	-	*334	-	-	-	-	-	30551
17 Land	990177	***	-	-	***	-	*13911	*2992	*1807	*1949	**	13261	956257
18 Intangible assets (Amortizable)	5250136	***	-	-	***	-	*1307	*147	*41754	*22944	**	-	5183984
19 Less: Accumulated amortization	520044	***	-	-	***	-	*588	*88	*18352	*9999	**	-	491017
20 Other assets	7480782	***	-	-	***	*2583	*1067	*5797	*9720	*14635	**	88476	7358504
21 Total liabilities	103100872	***	-	-	***	*22011	*174986	*498502	*414715	*259151	**	927398	100785760
22 Accounts payable	8348779	***	-	-	***	*580	*20527	*101591	*46725	*26658	**	51779	8094785
23 Mort, notes, and bonds under 1 yr	3219950	***	-	-	***	-	*35321	*51156	*54412	23334	**	21174	3033900
24 Other current liabilities	25652446	***	-	-	***	*1730	*6534	*44347	*46912	*39067	**	244326	25269530
25 Loans from stockholders	113160	***	-	-	***	-	*3835	*5832	*3701	-	-	30217	68538
26 Mort, notes, bonds, 1 yr or more	19819846	***	-	-	***	*19351	*26562	*59874	*77101	*84558	**	216760	19333506
27 Other liabilities	13778166	***	-	-	***	-	*-0	*309	*15164	*15580	**	42635	13704000
28 Net worth	32168525	***	-	-	***	*350	*82206	*235393	*170699	*69954	**	320508	31281501
29 Capital stock	4561683	***	-	-	***	*43	*9322	*7748	*31338	*49046	**	13055	4449354
30 Paid-in or capital surplus	5156867	***	-	-	***	-	*-8967	*77489	*46545	6646	**	214218	4820937
31 Retained earnings, appropriated	*143121	***	-	-	***	-	-	-	-	-	-	-	142635
32 Retained earnings, unappropriate	24916618	***	-	-	***	*307	*17502	*129952	*74484	*14822	**	275948	24397954
33 Retained earnings (S CORP)	*113104	***	-	-	***	-	*64349	*29276	*19479	-	-	-	-
34 Less: Cost of treasury stock	2722868	***	-	-	***	-	-	*9071	*1147	560	**	182712	2529378
35 Total receipts	116590854	***	-	-	***	*30910	*370147	*941672	*577990	*449455	**	1336394	112806159
36 Business receipts	109625857	***	-	-	***	*30910	*369494	*935596	*570720	*442002	**	1314956	105897606
37 Interest	2303930	***	-	-	***	-	-	*1299	*1023	*919	**	5188	2282521
38 Interest on govt. obligations, State and local	*24266	***	-	-	***	-	*82	-	-	-	-	53	24131
39 Rents	1472101	***	-	-	***	-	-	*531	*119	2829	**	13808	1454614
40 Royalties	162159	***	-	-	***	-	-	*251	*8	-	-	3979	157922
41 Net S-T cap gain less net LT loss	*19253	***	-	-	***	-	-	-	*3	-	-	-	19251
42 Net L-T cap gain less net ST loss	151490	***	-	-	***	-	-	*1	-	233	**	-	151209
43 Net gain, noncapital assets	918409	***	-	-	***	-	*6	*792	*1257	1432	**	-	914743
44 Dividends, domestic corporations	86210	***	-	-	***	-	-	*17	-	3	**	1883	84308
45 Dividends, foreign corporations	1093576	***	-	-	***	-	-	-	-	-	-	325	1093251
46 Other receipts	733603	***	-	-	***	-	*565	*3185	*4860	*2036	**	-3797	726603
47 Total deductions	109959318	***	-	-	***	*30526	*340606	*899010	*535009	*421169	**	1304262	106370199
48 Cost of sales and operations	82784737	***	-	-	***	*18125	*238860	*690964	*375344	*312106	**	1122652	79992449
49 Compensation of officers	356179	***	-	-	***	-	*6868	*33230	*14856	*4473	**	5587	287028
50 Repairs	776502	***	-	-	***	*663	*1432	*1277	*790	*4616	**	9691	757929
51 Bad debts	214309	***	-	-	***	*12	*2240	*1218	*638	*24	-	2169	207472
52 Rent paid on business property	811958	***	-	-	***	*393	*6740	*10097	*6470	*4817	**	4843	777948
53 Taxes paid	2055053	***	-	-	***	*1235	*9591	*20057	*13641	*11155	**	19458	1978803
54 Interest paid	2242583	***	-	-	***	*1436	*5031	*10725	*12536	*12473	**	16527	2183124
55 Contributions or gifts	77750	***	-	-	***	-	*13	*136	*62	*75	-	51	77195
56 Amortization	161243	***	-	-	***	-	*80	*137	*5390	*1885	**	125	153590
57 Depreciation	2196514	***	-	-	***	*2117	*7635	*13802	*10697	*7631	**	20886	2131052
58 Depletion	22761	***	-	-	***	-	-	-	-	-	-	-	22761
59 Advertising	161780	***	-	-	***	*306	*1321	*898	*2878	*2021	**	1482	150756
60 Pension, prof sh, stock, annuity	963864	***	-	-	***	-	-	*6366	*1264	*1710	**	7884	946639
61 Employee benefit programs	2518165	***	-	-	***	-	*2682	*28752	*10368	*3194	**	15359	2457208
62 Net loss, noncapital assets	51406	***	-	-	***	-	-	-	*130	*10	-	374	50893
63 Other deductions	14564514	***	-	-	***	*6238	*58112	*81350	*79943	*54980	**	77175	14195352
64 Total receipts less total deducts	6631536	***	-	-	***	*384	*29541	*42662	*42981	*28286	**	32132	6435959
65 Const taxable inc frm rel frn corps	251202	***	-	-	***	-	-	-	-	-	-	-	251202
66 Net income, total	6858471	***	-	-	***	*384	*29459	*42662	*42981	*28286	**	32079	6663030
67 Net income, Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	***	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*57298	***	-	-	***	-	*27093	*13317	*16888	-	-	-	-
70 Statutory special deductions, total	1168377	***	-	-	***	-	-	*4152	*3084	25016	**	7572	1113328
71 Net operating loss deduction	260993	***	-	-	***	-	-	*4152	*3084	25014	**	6077	207441
72 Dividends received deduction	907384	***	-	-	***	-	-	-	-	2	**	1494	905887
73 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
74 Income subject to tax	5632796	***	-	-	***	*384	*2365	*25193	*23009	*3269	-	24507	5549702
75 Income tax before credits, total	2021986	***	-	-	***	*58	*514	*8477	*7912	*3457	**	8667	1991631
76 Regular tax	1967872	***	-	-	***	*58	*514	*8457	*7754	*1112	-	8469	1940490
77 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
78 Recapture of investment credit	943	***	-	-	***	-	-	-	-	-	-	-	943
79 Alternative minimum tax	39130	***	-	-	***	-	-	-	*149	2320	**	166	36248
80 Environmental tax	9130	***	-	-	***	-	-	*2	*9	25	**	32	9056
81 Foreign tax credit	120987	***	-	-	***	-	-	*7	*12	-	-	1478	119490
82 U.S. Possessions tax credit	568	***	-	-	***	-	-	-	568	-	-	-	-
83 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2051	***	-	-	***	-	-	-	-	-	-	-	2051
85 General business credit	12345	***	-	-	***	-	-	*1101	*131	*377	-	377	10359
86 Prior year minimum tax credit	7357	***	-	-	***	-	-	-	-	-	-	-	7357
87 Income tax after credits, total	1878678	***	-	-	***	*58	*514	*7368	*7202	*3080	**	6813	1852374

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

MINOR INDUSTRY 3730
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1223	*176	*651	-	*71	*176	*85	*29	*27	*4	**	4	**
2 Total assets	2251308	-	*20275	-	*20653	*121721	*118601	*240897	*414043	*187674	**	1127444	**
3 Cash	251710	-	*4132	-	*1846	*13575	*8336	*14518	*36420	*18745	**	154138	**
4 Notes and accounts receivable	331451	-	*9758	-	*4154	*15958	*28419	*83452	*52021	*38877	**	98811	**
5 Less: Allowance for bad debts	14210	-	-	-	-	-	*1233	*2621	*3299	*954	**	6102	-
6 Inventories	524352	-	*2632	-	*6861	*67287	*25223	*98197	*123158	*18850	**	182141	**
7 Investments in govt. obligations, Total	*9199	-	-	-	-	-	-	-	*9199	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	95506	-	-	-	*209	*2228	*6060	*4044	*6090	*11038	**	65837	**
10 Loans to stockholders	*5070	-	-	-	-	-	*1016	-	*1066	*2989	-	-	-
11 Mortgage and real estate loans	*4694	-	-	-	-	*4694	-	-	-	-	-	-	-
12 Other investments	*64877	-	-	-	-	-	-	-	*33345	*22506	**	9026	-
13 Depreciable assets	1054487	-	*24463	-	*9616	*43547	*102104	*61137	*196044	*141514	**	476062	**
14 Less: Accumulated depreciation	519329	-	*20986	-	*2035	*28257	*51218	*8515	*90568	*81068	**	236683	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	60259	-	-	-	-	-	-	*1248	*7631	*14496	**	36884	**
18 Intangible assets (Amortizable)	33894	-	*227	-	-	*836	*466	-	*32365	-	-	-	-
19 Less: Accumulated amortization	*13117	-	*227	-	-	*719	*388	-	*11783	-	-	-	-
20 Other assets	362467	-	*275	-	-	*2573	*-184	*-10563	*22355	*681	**	347330	**
21 Total liabilities	2251308	-	*20275	-	*20653	*121721	*118601	*240897	*414043	*187674	**	1127444	**
22 Accounts payable	233510	-	*2078	-	*3921	*23305	*10717	*53353	*39163	*25717	**	75255	**
23 Mort, notes, and bonds under 1 yr	275532	-	-	-	-	*37603	*28768	*46939	*55954	*2817	**	103451	**
24 Other current liabilities	299027	-	*1632	-	*1786	*9121	*12186	*16924	*48682	*40538	**	168158	**
25 Loans from stockholders	*29083	-	*1220	-	*6140	*12144	*4962	-	*4618	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	307004	-	-	-	*7086	*26133	*17807	*22053	*57051	*29719	**	147156	**
27 Other liabilities	224912	-	-	-	-	*4749	*185	*1921	*9765	*8136	**	200156	**
28 Net worth	882240	-	*15345	-	*1720	*8665	*43977	*99708	*198810	*80747	**	433268	**
29 Capital stock	334973	-	*1648	-	*143	*21439	*235	*102769	*11450	*31297	**	165992	**
30 Paid-in or capital surplus	267460	-	*6269	-	*1286	*2807	*8866	*3	*4421	*14654	**	229154	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	154119	-	-	-	*291	*15042	*27132	*-3064	*57606	*14632	**	42480	**
33 Retained earnings (S CORP)	149527	-	*7428	-	-	*-30623	*9898	-	*138591	24233	**	-	-
34 Less: Cost of treasury stock	*23839	-	-	-	-	-	*2155	-	*13258	4069	**	4358	-
35 Total receipts	3267268	*11804	*116742	-	*30549	*306526	*198169	*300844	*763813	*282232	**	1256589	**
36 Business receipts	3224118	*8251	*116478	-	*30393	*305895	*196209	*294320	*754451	*277661	**	1240461	**
37 Interest	11377	-	-	-	-	*622	*175	*485	*451	*766	**	8878	**
38 Interest on govt. obligations, State and local	*1268	-	-	-	-	-	-	-	*739	155	**	374	-
39 Rents	*1599	-	-	-	-	-	-	-	*44	*1555	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2313	-	-	-	-	-	-	-	*388	-	-	1926	-
42 Net L-T cap gain less net ST loss	*4452	*3551	-	-	-	-	-	*901	-	-	-	-	-
43 Net gain, noncapital assets	6563	*1	-	-	*105	-	*601	*2331	*842	*171	-	2513	-
44 Dividends, domestic corporations	*334	-	-	-	-	-	-	-	*66	-	-	268	-
45 Dividends, foreign corporations	19	-	-	-	-	-	-	-	-	-	-	19	-
46 Other receipts	15223	-	*264	-	*51	*9	*1185	*2807	*6833	*1924	**	2149	-
47 Total deductions	3110190	*5736	*104024	-	*30170	*280835	*192386	*290339	*735442	*259545	**	1211712	**
48 Cost of sales and operations	2345258	*3325	*32284	-	*19347	*213499	*118587	*213661	*581784	*210492	**	952279	**
49 Compensation of officers	48695	-	*6331	-	-	*2011	*9105	*6281	*14114	*6029	**	4824	-
50 Repairs	24997	*76	*466	-	*210	*325	*566	*626	*2595	*313	**	19820	**
51 Bad debts	5174	-	-	-	-	*209	*115	*2004	*1261	*217	**	1368	-
52 Rent paid on business property	42003	-	*11253	-	-	*3700	*1013	*4357	*7927	*340	**	13411	**
53 Taxes paid	85954	*3	*3614	-	*724	*7241	*4612	*5888	*16268	*1338	**	46267	**
54 Interest paid	47520	-	*2	-	*273	*3369	*3852	*3946	*6408	*3622	**	26047	**
55 Contributions or gifts	*151	-	-	-	-	-	*9	*1	*34	*6	-	102	-
56 Amortization	*5763	-	-	-	-	*12	-0	-	*4334	-	-	1417	**
57 Depreciation	64723	*282	*1233	-	*1508	*4713	*6281	*5811	*12138	*5500	**	27257	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	23936	*31	*196	-	*715	*2585	*5877	*2121	*11633	*340	**	437	-
60 Pension, prof sh, stock, annuity	29840	-	-	-	-	*41	*1572	*718	*2275	*4916	**	20318	**
61 Employee benefit programs	92672	-	*1154	-	*319	*1826	*2135	*7214	*8822	*955	**	70247	**
62 Net loss, noncapital assets	*2197	-	-	-	-	-	-	-	*97	1698	**	402	**
63 Other deductions	291308	*2019	*47490	-	*7077	*41304	*38660	*37711	*65751	*23779	**	27515	-
64 Total receipts less total deducts	157077	*6067	*12718	-	*378	*25690	*5783	*10504	*28371	*22687	**	44877	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	155809	*6067	*12718	-	*378	*25690	*5783	*10504	*27632	*22533	**	44503	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	74271	-	*12718	-	-	*22485	*1636	-	*22784	14648	**	-	-
70 Statutory special deductions, total	*32872	-	-	-	-	-	*1824	-	*46	4986	**	26015	**
71 Net operating loss deduction	*32633	-	-	-	-	-	*1824	-	-	4986	**	25823	**
72 Dividends received deduction	*239	-	-	-	-	-	-	-	*46	-	-	193	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	49390	*6067	-	-	*378	*3205	*2323	*10504	*5021	*3403	**	18487	-
75 Income tax before credits, total	16918	*910	-	-	*57	*587	*566	*3652	*1786	*2146	**	7214	**
76 Regular tax	14907	*910	-	-	*57	*587	*566	*3515	*1676	*1162	**	6435	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1045	-	-	-	-	-	-	*137	*110	93	**	705	**
80 Environmental tax	60	-	-	-	-	-	-	-	-	3	**	57	**
81 Foreign tax credit	2	-	-	-	-	-	-	-	-	-	-	2	-
82 U.S. Possessions tax credit	173	-	-	-	-	-	173	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*522	*405	-	-	-	-	-	-	-	-	-	117	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	16221	*505	-	-	*57	*587	*393	*3652	*1786	*2146	**	7095	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	475	***	*191	-	***	-	*118	-	36	*6	3	11	7
2 Total assets	8202774	***	*2824	-	***	-	*293285	-	649797	*188764	273161	1756476	5008492
3 Cash	465912	***	*1226	-	***	-	*14237	-	*31536	*8528	7898	93648	302240
4 Notes and accounts receivable	1900640	***	*1598	-	***	-	*62402	-	185603	*35462	59114	325503	1229091
5 Less: Allowance for bad debts	22200	***	-	-	***	-	*1562	-	*2260	*419	3250	5254	9455
6 Inventories	1505654	***	-	-	***	-	*107564	-	195764	*33935	110111	339904	707308
7 Investments in govt. obligations, Total	-	***	-	-	***	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	***	-	-	***	-	-	-	-	-	-	-	-
9 Other current assets	322535	***	-	-	***	-	*3805	-	13421	*10060	7646	40079	247247
10 Loans to stockholders	*273563	***	-	-	***	-	*9	-	-	*1098	-	-	272456
11 Mortgage and real estate loans	-	***	-	-	***	-	-	-	-	-	-	-	-
12 Other investments	663043	***	-	-	***	-	*1903	-	*20581	*25164	21790	267914	325690
13 Depreciable assets	3871038	***	-	-	***	-	*136204	-	364675	*55304	124660	519851	2652108
14 Less: Accumulated depreciation	1719804	***	-	-	***	-	*59618	-	194843	*24622	62437	232718	1135951
15 Depletable assets	3715	***	-	-	***	-	-	-	-	-	-	-	3715
16 Less: Accumulated depletion	349	***	-	-	***	-	-	-	-	-	-	-	349
17 Land	123007	***	-	-	***	-	*14215	-	*15161	*3092	6714	9532	72748
18 Intangible assets (Amortizable)	162928	***	-	-	***	-	*416	-	*8243	*19711	439	93854	39739
19 Less: Accumulated amortization	35075	***	-	-	***	-	*176	-	*2513	-	98	16213	15548
20 Other assets	688167	***	*-0	-	***	-	*13885	-	*14428	*21451	573	320376	317453
21 Total liabilities	8202774	***	*2824	-	***	-	*293285	-	649797	*188764	273161	1756476	5008492
22 Accounts payable	1326509	***	*1249	-	***	-	*57843	-	74701	*20856	71483	294195	792800
23 Mort, notes, and bonds under 1 yr	506022	***	-	-	***	-	*34364	-	*118341	*17607	2835	39174	293701
24 Other current liabilities	901743	***	*282	-	***	-	*6713	-	74183	*13798	45016	323171	437112
25 Loans from stockholders	*237058	***	-	-	***	-	*6350	-	*5059	-	3028	-	218646
26 Mort, notes, bonds, 1 yr or more	1795613	***	-	-	***	-	*70640	-	*127473	*41415	42715	460453	1052917
27 Other liabilities	601448	***	*-0	-	***	-	*888	-	*10223	*47976	7721	96531	438108
28 Net worth	2834381	***	*1293	-	***	-	*116487	-	239816	*47113	100363	542951	1775207
29 Capital stock	297468	***	*191	-	***	-	*58910	-	37269	*1526	39603	54426	104549
30 Paid-in or capital surplus	914622	***	-	-	***	-	*4085	-	*43778	*17340	3748	132019	713652
31 Retained earnings, appropriated	-	***	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1344538	***	*1103	-	***	-	*27169	-	*86304	*28891	42772	181350	976949
33 Retained earnings (S CORP)	*334656	***	-	-	***	-	*31353	-	*74193	-	30398	188556	-
34 Less: Cost of treasury stock	56904	***	-	-	***	-	*5031	-	*1728	*645	16158	13400	19942
35 Total receipts	14191106	***	*5958	-	***	-	*661935	-	1188295	*313996	909527	3287807	7494542
36 Business receipts	13728694	***	*5959	-	***	-	*656769	-	1158500	*303647	886013	3251697	7137301
37 Interest	79238	***	-	-	***	-	*80	-	*1102	*7339	638	6354	63727
38 Interest on govt. obligations, State and local	*3227	***	-	-	***	-	-	-	-	*121	-	1565	1541
39 Rents	90146	***	-	-	***	-	*2911	-	-	-	564	5161	81509
40 Royalties	*17487	***	-	-	***	-	-	-	-	*1127	-	477	15884
41 Net S-T cap gain less net LT loss	180	***	-	-	***	-	-	-	-	-	-	-	180
42 Net L-T cap gain less net ST loss	10493	***	-	-	***	-	*86	-	*249	-	778	1502	7878
43 Net gain, noncapital assets	40288	***	-	-	***	-	*47	-	*224	*39	301	7460	32219
44 Dividends, domestic corporations	*3168	***	-	-	***	-	-	-	*1	-	-	3015	153
45 Dividends, foreign corporations	10388	***	-	-	***	-	-	-	-	-	1734	541	8113
46 Other receipts	207797	***	*-0	-	***	-	*2042	-	28220	*1723	19500	10036	146038
47 Total deductions	13457555	***	*4661	-	***	-	*632804	-	1152268	*299852	886109	3099694	7074276
48 Cost of sales and operations	10391034	***	*2476	-	***	-	*490276	-	865195	*225128	758057	2583879	5199905
49 Compensation of officers	106130	***	-	-	***	-	*11888	-	31275	*1858	5717	16066	25784
50 Repairs	83509	***	*11	-	***	-	*1887	-	4435	*1394	2224	5168	67859
51 Bad debts	17273	***	-	-	***	-	*1738	-	*2875	*50	1580	7596	3392
52 Rent paid on business property	83733	***	*1096	-	***	-	*6617	-	6305	*396	1794	7188	60249
53 Taxes paid	293046	***	*87	-	***	-	*17539	-	26174	*5810	15393	56226	166373
54 Interest paid	220290	***	-	-	***	-	*8069	-	18805	*9046	6478	65719	111934
55 Contributions or gifts	8883	***	-	-	***	-	*56	-	*210	*89	81	1054	7394
56 Amortization	16455	***	-	-	***	-	*15	-	*1198	*647	263	8883	5344
57 Depreciation	352720	***	-	-	***	-	*12474	-	*40005	*10115	7997	63576	217623
58 Depletion	316	***	-	-	***	-	-	-	-	-	-	-	316
59 Advertising	77908	***	*35	-	***	-	*4665	-	*6778	*1952	2193	8100	54184
60 Pension, prof sh, stock, annuity	65855	***	-	-	***	-	*611	-	*7786	*7315	3223	13186	33687
61 Employee benefit programs	187133	***	*8	-	***	-	*4958	-	*18435	*2565	18927	44083	97363
62 Net loss, noncapital assets	4324	***	-	-	***	-	*62	-	*290	*17	25	3260	670
63 Other deductions	1548945	***	*948	-	***	-	*71952	-	122501	*33468	62159	215710	1022199
64 Total receipts less total deducts	733551	***	*1297	-	***	-	*29131	-	36027	*14143	23418	188113	420265
65 Const taxable inc frm rel frn corps	17672	***	-	-	***	-	-	-	-	-	81	245	17345
66 Net income, total	747996	***	*1297	-	***	-	*29131	-	36027	*14022	23500	186793	436070
67 Net income, Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	***	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	124998	***	-	-	***	-	*17282	-	*19517	-	9407	57637	-
70 Statutory special deductions, total	53024	***	-	-	***	-	*3146	-	*4380	*1088	11940	8545	23925
71 Net operating loss deduction	49039	***	-	-	***	-	*3146	-	*4379	*1088	10205	6297	23923
72 Dividends received deduction	*3985	***	-	-	***	-	-	-	*1	-	1734	2248	2
73 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
74 Income subject to tax	570630	***	*1297	-	***	-	*8702	-	*12131	*12934	2809	120612	412145
75 Income tax before credits, total	206219	***	*195	-	***	-	*2298	-	*4134	*4407	1065	44829	149292
76 Regular tax	198241	***	*195	-	***	-	*2279	-	*4069	*4398	962	42098	144242
77 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	***	-	-	***	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*7155	***	-	-	***	-	-	-	*65	*-0	90	2570	4430
80 Environmental tax	803	***	-	-	***	-	-	-	-	*9	13	161	620
81 Foreign tax credit	*7438	***	-	-	***	-	-	-	*17	-	-	769	6653
82 U.S. Possessions tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
85 General business credit	*1998	***	-	-	***	-	-	-	*39	-	-	140	1819
86 Prior year minimum tax credit	*5430	***	-	-	***	-	-	-	-	*352	133	2629	2316
87 Income tax after credits, total	191352	***	*195	-	***	-	*2298	-	*4078	*4054	933	41291	138504

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 28
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5518	*23	*1724	*1334	*165	697	1025	133	188	84	53	44	48
2 Total assets	129779832	-	*50162	*249009	*65298	463912	2577803	902281	2913711	2988125	3724299	7212754	108632479
3 Cash	5085330	-	*18451	*92115	*35013	97109	319900	121843	247890	236191	247179	407793	3261846
4 Notes and accounts receivable	30059064	-	*12413	*92207	*14171	140751	832514	323893	764918	778257	790870	1509756	24799313
5 Less: Allowance for bad debts	587374	-	-	-	-	*133	13174	*4155	19049	26339	27639	39876	457009
6 Inventories	13081617	-	*12924	*25041	*9575	120453	779985	190053	692434	711965	641712	1046672	8850800
7 Investments in govt. obligations, Total	6323744	-	-	-	-	-	*42253	*445	*17148	*46840	16782	33350	6166928
8 Tax-exempt securities	3110572	-	-	-	-	-	*8923	*202	*20884	*33033	9290	201177	2837064
9 Other current assets	9948572	-	*756	*1370	-	29233	57858	21966	127497	201531	232325	470183	8805853
10 Loans to stockholders	100273	-	-	*141	-	*942	*5175	-	*1923	*2848	9490	1308	78447
11 Mortgage and real estate loans	*133303	-	-	-	-	*2511	*2537	-	-	*20951	351	68035	38919
12 Other investments	24563437	-	-	-	-	*30206	66833	*42093	340623	253508	400498	1341462	22088215
13 Depreciable assets	46473706	-	*53245	*78315	*17226	197095	1123595	340478	1167589	1056917	1359329	2291782	38788136
14 Less: Accumulated depreciation	24203356	-	*41728	*53822	*10730	155994	734093	185170	618786	535982	629291	1058706	20179054
15 Depletable assets	*87	-	-	-	-	-	*87	-	-	-	-	-	-
16 Less: Accumulated depletion	*12	-	-	-	-	-	*12	-	-	-	-	-	-
17 Land	982670	-	*446	-	-	-	8515	*18776	33152	48558	54452	89022	729749
18 Intangible assets (Amortizable)	6143276	-	-	*11408	*58	*906	77724	*17223	139118	155460	287503	653340	4800537
19 Less: Accumulated amortization	1660876	-	-	*8683	*15	*320	33443	*7173	44095	60945	61713	153914	1290574
20 Other assets	10225799	-	*-6346	*10917	-	*1153	32627	21807	42467	65332	393162	351369	9313311
21 Total liabilities	129779832	-	*50162	*249009	*65298	463912	2577803	902281	2913711	2988125	3724299	7212754	108632479
22 Accounts payable	14827422	-	*8396	*39985	*4922	30965	375469	89948	276737	342554	281914	490636	12885897
23 Mort, notes, and bonds under 1 yr	8098482	-	*2451	*1917	-	*98295	348093	27422	254821	167206	302902	357810	6537566
24 Other current liabilities	18757501	-	*3484	*5414	*2484	33037	218983	161928	286869	282409	313013	549188	16900693
25 Loans from stockholders	871570	-	*4568	*18196	*1422	*11915	103772	*1596	*10166	*11726	8514	179280	520414
26 Mort, notes, bonds, 1 yr or more	22979583	-	*16068	*132039	-	*20376	227059	79186	401037	293184	405484	688030	20717117
27 Other liabilities	15287077	-	*-0	*53275	-	*-720	26280	25878	53715	90759	83625	229564	14724700
28 Net worth	48958198	-	*15194	*-1818	*56470	270044	1278148	516322	1630366	1800288	2328847	4718246	36346092
29 Capital stock	4147877	-	*6393	*50446	*8548	22548	79144	148821	196403	256258	299974	316996	2762346
30 Paid-in or capital surplus	16019233	-	1	*138284	-	*45445	358986	37830	615994	560333	1082354	1649909	11530097
31 Retained earnings, appropriated	3571590	-	-	-	-	*425	-	-	-	-	-	45124	3526041
32 Retained earnings, unappropriate	28356256	-	*3914	*-263728	-	*101802	519147	235334	559474	935261	832037	2640461	22792554
33 Retained earnings (S CORP)	1506889	-	*4887	*80545	*47922	*101024	358308	*123890	334171	*103251	192924	159966	-
34 Less: Cost of treasury stock	4643646	-	-	*7365	-	*1201	37437	*29553	75676	54815	78443	94209	4264947
35 Total receipts	112631581	*216396	*372540	*610380	*203597	1020681	5315970	1575314	4030942	4155447	4320033	6685136	84125145
36 Business receipts	104195616	*206242	*368816	*605689	*203597	998611	5136789	1552083	3963371	4041126	4211310	6360121	76547860
37 Interest	2077476	*680	*2210	*385	-	*502	6429	1769	13211	17266	31748	136818	1866459
38 Interest on govt. obligations, State and local	162553	*82	-	-	-	-	*211	*1050	3951	5282	3235	12009	136733
39 Rents	1030383	-	-	-	-	*144	*584	*383	*2202	*3038	2583	11808	1009641
40 Royalties	1596587	-	-	-	-	-	*4884	*35	*1432	*7853	6927	14876	1560582
41 Net S-T cap gain less net LT loss	130908	-	-	-	-	-	*25	-	-	*26478	1	473	103931
42 Net L-T cap gain less net ST loss	371806	-	*1500	-	-	-	*22920	*1790	*6196	*7829	9934	3052	318585
43 Net gain, noncapital assets	391537	*37	*33	-	-	-	18727	2	*564	1026	10624	16204	344321
44 Dividends, domestic corporations	51428	*-0	-	-	-	-	*3044	*96	1475	*2195	2528	4302	37788
45 Dividends, foreign corporations	800164	-	-	-	-	-	*1655	*8	*7822	*9285	12689	72614	696089
46 Other receipts	1823123	*9355	*-19	*4306	-	*21425	120703	18098	30717	34068	28455	52859	1503156
47 Total deductions	104792495	*181596	*359899	*562403	*168958	929230	4948618	1414476	3686405	3782908	3826693	5787706	79143603
48 Cost of sales and operations	60009449	*89850	*142737	*304433	*66246	465052	2807073	787740	2112809	2180753	2181180	3452153	45419422
49 Compensation of officers	1385065	-	*69586	*51889	*23258	106211	292204	60245	114590	80954	77543	63004	445583
50 Repairs	386781	*294	*4273	*607	*1648	4428	13698	4374	10946	16945	15461	22786	291320
51 Bad debts	254718	*92	-	-	*1627	*5303	15442	2582	10228	10963	6825	21598	180059
52 Rent paid on business property	1312685	*289	*32391	*10119	*5561	33360	75361	14555	38728	37581	36485	51657	976598
53 Taxes paid	2293164	*1477	*7443	*19169	*8598	28281	130676	35935	99229	89322	103439	119932	1649663
54 Interest paid	2760936	*788	*1969	*3923	*3	11394	43063	10723	46461	38403	51086	105891	2447232
55 Contributions or gifts	129657	*39	*200	*225	-	*79	1284	*876	1723	2031	4818	4469	113913
56 Amortization	368481	*75	-	*4849	*12	*58	6526	*556	13955	13204	19014	30624	279607
57 Depreciation	3111945	*2670	*7881	*9324	*1503	13154	105020	29806	97217	91050	95398	198852	2460071
58 Depletion	6	-	-	-	-	-	-	-	-	-	-	-	6
59 Advertising	2275551	*10133	*4255	*8300	*1043	24983	65845	23544	49538	112030	43845	66300	1865737
60 Pension, prof sh, stock, annuity	926397	11	*5498	*2497	-	*15731	41160	12132	26014	29945	21026	36297	736087
61 Employee benefit programs	2499906	*2127	*2996	*14696	*3368	*16940	69949	21907	81095	74483	82188	148716	1981441
62 Net loss, noncapital assets	97488	-	-	-	-	-	*442	*589	3118	1267	1291	8211	82571
63 Other deductions	26980265	*73751	*80671	*132372	*56093	204257	1280876	408913	980752	1003975	1087095	1457216	20214294
64 Total receipts less total deducts	7839086	*34800	*12640	*47978	*34638	91452	367352	160838	344538	372539	493341	897430	4981542
65 Const taxable inc frm rel frn corps	861851	-	-	-	-	-	-	-	*54	*3546	7787	132650	717813
66 Net income, total	8538384	*34719	*12640	*47978	*34638	91452	367141	159789	340641	370802	497892	1018071	5562622
67 Net income, Form 1120-A	*329	-	*329	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*9584	*9584	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	576484	*4950	*4335	*32954	*34638	*56354	162550	*69676	111149	*14572	40197	45107	-
70 Statutory special deductions, total	757840	*407	*350	*9444	-	*12835	38955	*10856	52295	36404	88173	60402	447719
71 Net operating loss deduction	375764	*407	*350	*9444	-	*12835	*35169	*10841	44106	28497	75880	45597	112636
72 Dividends received deduction	382076	*-0	-	-	-	-	*3786	*15	8188	7908	12292	14804	335082
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7224313	*29361	*7955	*5579	-	*22263	168522	79256	177964	319826	369523	912562	5131503
75 Income tax before credits, total	2508722	*10192	*2019	*837	-	*6459	54885	26912	61730	110940	130066	322050	1782631
76 Regular tax	2477161	*10142	*2019	*837	-	*6385	54477	26814	60430	109588	127613	317651	1761206
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	22606	-	-	-	-	*74	*416	*76	1212	*1134	2071	3663	13959
80 Environmental tax	8528	-	-	-	-	-	*3	*22	89	222	326	707	7160
81 Foreign tax credit	510301	-	-	-	-	-	-	-	*350	*1615	4180	33157	470999
82 U.S. Possessions tax credit	412228	5564	1478	-	-	37	*2713	950	5493	24955	43864	129503	197671
83 Orphan drug credit	1161	-	-	-	-	-	-	-	-	-	-	-	1161
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	65076	-	-	*409	-	*284	7199	*1193	3262	5073	4023	5162	38471
86 Prior year minimum tax credit	53913	-	-	-	-	-	-	*548	*811	*32	1119	100	51302
87 Income tax after credits, total	1466044	*4628	*541	*428	-	*6138	44974	24221	51814	79266	76880	154128	1023026

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1823	*3	*455	*358	-	*284	470	77	86	39	18	14	17
2 Total assets	38892194	-	*5342	*63994	-	*195826	1336773	537776	1365416	1339265	1153435	2372069	30522299
3 Cash	2255037	-	*1232	*30665	-	*39272	127768	97584	92017	55514	90342	138947	1581697
4 Notes and accounts receivable	11429378	-	-	*12999	-	*63926	416458	160606	340160	385387	267717	462405	9319720
5 Less: Allowance for bad debts	112690	-	-	-	-	*133	6670	*3525	5443	6692	6833	11793	71601
6 Inventories	6311227	-	-	*8742	-	*56919	474968	121966	340454	394208	217100	338302	4358568
7 Investments in govt. obligations, Total	108090	-	-	-	-	-	*42253	*445	*17148	*5701	16782	-	25761
8 Tax-exempt securities	*74407	-	-	-	-	-	*7179	*202	*20884	*27578	-	18564	-
9 Other current assets	1536900	-	-	*271	-	*8039	23086	*14471	42075	54444	67490	142209	1184815
10 Loans to stockholders	88879	-	-	*141	-	*942	*3504	-	*1923	*2786	-	1308	78276
11 Mortgage and real estate loans	*21302	-	-	-	-	-	-	-	-	*20951	351	-	-
12 Other investments	6411878	-	-	-	-	*45	*11984	*31065	235009	98897	159894	430501	5444483
13 Depreciable assets	14372263	-	*5051	*37405	-	*92600	565165	212701	552641	502579	444344	811806	11147971
14 Less: Accumulated depreciation	7681925	-	*1395	*27039	-	*66513	358427	128663	315224	283663	265965	415305	5819732
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	509615	-	-	-	-	-	*3897	*9477	16918	18256	18707	40346	402014
18 Intangible assets (Amortizable)	1971511	-	-	-	-	*737	19914	*11158	25371	52188	44363	279248	1538532
19 Less: Accumulated amortization	570373	-	-	-	-	*248	4916	*4230	*7527	*25512	15315	49490	463135
20 Other assets	2166695	-	*454	*809	-	*240	10608	*14518	9011	36646	114459	185021	1794929
21 Total liabilities	38892194	-	*5342	*63994	-	*195826	1336773	537776	1365416	1339265	1153435	2372069	30522299
22 Accounts payable	6269737	-	-	*11183	-	*18367	162573	58840	106294	184367	83196	102563	5542353
23 Mort, notes, and bonds under 1 yr	2796948	-	-	-	-	*28602	204306	*17681	114424	123120	63515	82215	2163085
24 Other current liabilities	4218543	-	-	*332	-	*10753	114102	96524	141735	143225	111573	251755	3348544
25 Loans from stockholders	377359	-	-	-	-	*10000	*62696	*1113	*572	*6940	5572	135270	155196
26 Mort, notes, bonds, 1 yr or more	4868778	-	-	*3646	-	*18389	85632	*44582	172094	170663	82513	245806	4045454
27 Other liabilities	1580746	-	-	-	-	-	*5715	*20509	18707	50757	25772	139652	1319633
28 Net worth	18780083	-	*5342	*48832	-	*109715	701750	298527	811590	660194	781293	1414806	13948034
29 Capital stock	1287574	-	*454	*5588	-	*18175	41606	*26479	97070	37833	69838	45223	945309
30 Paid-in or capital surplus	6544130	-	1	-	-	*20290	238153	*19355	163316	227193	226088	919222	4730510
31 Retained earnings, appropriated	7540	-	-	-	-	-	-	-	-	-	-	1935	5605
32 Retained earnings, unappropriate	10568428	-	-	*15299	-	*35580	242839	*156828	388643	340534	415830	477214	8495662
33 Retained earnings (S CORP)	808334	-	*4887	*32402	-	*36872	*196818	*106430	*214236	*103251	113439	-	-
34 Less: Cost of treasury stock	435923	-	-	*4457	-	*1201	*17666	*10566	*51676	*48617	43902	28787	229052
35 Total receipts	45344956	*57906	*57967	*204057	-	*451268	2713668	984060	1719749	2010941	1351390	2179891	33614059
36 Business receipts	42955380	*57511	*56006	*203590	-	*450696	2605424	966673	1676088	1990302	1314742	2031428	31602920
37 Interest	414296	*228	1961	*186	-	*354	2227	*1100	6380	3123	6718	38131	353888
38 Interest on govt. obligations, State and local	19071	*82	-	-	-	-	*179	*1050	*2307	*3040	1330	1514	9570
39 Rents	426778	-	-	-	-	*144	*584	*383	*1833	*639	1374	4923	416897
40 Royalties	754260	-	-	-	-	-	*4879	-	*1362	*6915	191	7663	733248
41 Net S-T cap gain less net LT loss	*1329	-	-	-	-	-	-	-	-	*53	1	176	1100
42 Net L-T cap gain less net ST loss	111326	-	-	-	-	-	*22638	*6	*1177	*2668	1413	1392	82031
43 Net gain, noncapital assets	31011	*37	-	-	-	-	*5746	2	*530	*739	2710	6671	14575
44 Dividends, domestic corporations	17359	-	-	-	-	-	*2	*83	*1001	*1966	299	3409	10598
45 Dividends, foreign corporations	325463	-	-	-	-	-	-	*8	*6316	*1291	10606	55976	251265
46 Other receipts	288684	*49	-	*280	-	*74	71989	*14755	22753	205	12005	28607	137966
47 Total deductions	42818130	*49934	*49284	*188106	-	*401679	2527687	865704	1578524	1922183	1229556	2001788	32003686
48 Cost of sales and operations	27572497	*28777	*28742	*86221	-	*227164	1414258	522401	851834	1254705	728055	1225034	21205306
49 Compensation of officers	506263	-	*4389	*23908	-	*30498	147442	35201	54483	33661	24110	23880	128692
50 Repairs	169589	*151	-	*135	-	*1844	8943	*1923	3760	4852	5574	8268	134138
51 Bad debts	47415	*42	-	-	-	*1263	3652	*1675	1755	1086	2504	2233	33205
52 Rent paid on business property	392659	-	-	*3560	-	*8761	39348	*6140	18648	20273	15027	17293	263610
53 Taxes paid	1020801	*506	*39	*8834	-	*13620	75758	21467	42691	38298	40628	50060	728900
54 Interest paid	562651	*37	376	*328	-	*5563	22239	*5902	18867	25081	10793	48563	424901
55 Contributions or gifts	46677	-	-	*4	-	*36	672	*311	860	882	2532	1135	40246
56 Amortization	134462	*41	-	-	-	*34	1855	*87	4423	4491	3432	8785	111314
57 Depreciation	1393679	*1019	*558	*2924	-	*8204	53470	14386	39184	39593	32554	63972	1137817
58 Depletion	6	-	-	-	-	-	-	-	-	-	-	-	6
59 Advertising	635157	*1282	-	*5921	-	*11854	32179	13189	21251	51665	15930	19583	462305
60 Pension, prof sh, stock, annuity	530803	-	*1362	-	-	*4677	26456	*11488	13270	22558	11645	18484	420862
61 Employee benefit programs	761054	*539	-	*8676	-	*6505	43376	*15704	32231	29880	26789	55831	541523
62 Net loss, noncapital assets	74261	-	-	-	-	-	*273	*526	*580	*85	256	3185	69357
63 Other deductions	8970155	*17539	*13817	*47596	-	*81658	657765	215304	474688	395074	309729	455481	6301505
64 Total receipts less total deducts	2526827	*7973	*8683	*15950	-	*49588	185981	118356	141225	88758	121834	178103	1610374
65 Const taxable inc frm rel frn corps	368887	-	-	-	-	-	-	-	*54	3364	1812	25875	337782
66 Net income, total	2876642	*7891	*8683	*15950	-	*49588	185802	117306	138973	89083	122316	202464	1938585
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	236627	-	*4335	*13221	-	*25150	*59462	*49750	*46303	*14572	23833	-	-
70 Statutory special deductions, total	350304	-	-	-	-	*12250	*34483	*10848	20551	*8964	16022	35965	211221
71 Net operating loss deduction	159160	-	-	-	-	*12250	*34482	*10841	*14069	*6261	7229	29807	44221
72 Dividends received deduction	191144	-	-	-	-	-	*1	*6	*6482	*2702	8793	6158	167001
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2303949	*7891	4348	*2729	-	*12188	94742	*56709	72224	65547	82461	166499	1738611
75 Income tax before credits, total	806920	*2719	1478	*409	-	*3711	31336	*19330	25206	23386	28789	59033	611520
76 Regular tax	797327	*2719	1478	*409	-	*3637	30952	*19308	24591	22477	28244	57489	606023
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	7046	-	-	-	-	*74	*392	-	*599	*869	461	1314	3337
80 Environmental tax	2495	-	-	-	-	-	*3	*22	*16	*43	84	202	2124
81 Foreign tax credit	225221	-	-	-	-	-	-	-	*348	1593	1442	21192	200647
82 U.S. Possessions tax credit	*119850	1262	1478	-	-	37	1386	-	3534	-	-	7496	104656
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	23370	-	-	*409	-	*19	*2925	-	*1130	*2828	2048	750	13260
86 Prior year minimum tax credit	9022	-	-	-	-	-	-	*548	*195	*32	808	100	7339
87 Income tax after credits, total	429457	*1457	-	-	-	*3655	27025	*18782	20000	18933	24492	29496	285617

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	3317	*20	*1269	*667	*165	*413	514	*45	94	41	31	30	28
2 Total assets	33220616	-	*44821	*134288	*65298	*268085	1161943	*312124	1436794	1470086	2110035	4840685	21376457
3 Cash	2231561	-	*17220	*14389	*35013	*57838	190375	*22955	138528	175400	143460	268846	1167537
4 Notes and accounts receivable	6966567	-	*12413	*79207	*14171	*76825	394042	*155736	397684	343541	447193	1047352	3998404
5 Less: Allowance for bad debts	181468	-	-	-	-	-	*6302	*630	12935	16300	17394	28083	99825
6 Inventories	4209545	-	*12924	*15215	*9575	*63534	264201	*48749	318361	279737	350320	708370	2138557
7 Investments in govt. obligations, Total	*130318	-	-	-	-	-	-	-	-	*41139	-	33350	55830
8 Tax-exempt securities	288221	-	-	-	-	-	1744	-	-	5455	9290	182613	89119
9 Other current assets	2425038	-	*756	*1099	-	*21194	33207	*6785	84345	113577	118756	327973	1717346
10 Loans to stockholders	*11290	-	-	-	-	-	*1670	-	-	*63	9490	-	67
11 Mortgage and real estate loans	*81432	-	-	-	-	*2511	*2537	-	-	-	-	68035	8350
12 Other investments	7511226	-	-	-	-	*30161	51607	*11027	96804	146533	237854	910961	6026279
13 Depreciable assets	10196909	-	*48194	*27439	*17226	*104495	493237	*109388	587842	507333	812715	1479976	6009064
14 Less: Accumulated depreciation	4751031	-	*40333	*15895	*10730	*89481	317273	*52738	287147	233034	334990	643401	2726007
15 Depletable assets	*87	-	-	-	-	-	*87	-	-	-	-	-	-
16 Less: Accumulated depletion	*12	-	-	-	-	-	*12	-	-	-	-	-	-
17 Land	275029	-	*446	-	-	-	*4618	*491	16235	28386	28275	48677	147901
18 Intangible assets (Amortizable)	3823967	-	-	*11408	*58	*169	57810	*6065	100962	85917	242154	374092	2945333
19 Less: Accumulated amortization	1009722	-	-	*8683	*15	*73	28527	*2943	35867	*35202	45526	104424	748461
20 Other assets	1011658	-	*-6800	*10108	-	*913	18922	*7238	31983	27541	108438	166348	646966
21 Total liabilities	33220616	-	*44821	*134288	*65298	*268085	1161943	*312124	1436794	1470086	2110035	4840685	21376457
22 Accounts payable	3671870	-	*8396	*28801	*4922	*12598	204824	*19671	164570	133819	155723	388073	2550474
23 Mort, notes, and bonds under 1 yr	2059591	-	*2451	*1917	-	*69693	119420	*9101	139535	43930	62903	275594	1335047
24 Other current liabilities	3034889	-	*3484	*4404	*2484	*22283	101512	*64632	122195	130111	152291	297432	2134061
25 Loans from stockholders	232885	-	*4568	*14499	*1422	*1915	41076	-	*9594	*4786	2941	44010	108074
26 Mort, notes, bonds, 1 yr or more	4546202	-	*16068	*128393	-	*1988	131104	*28652	220538	106773	226825	442224	3243637
27 Other liabilities	2017119	-	*-0	*53275	-	*-720	*20565	*5368	35008	20016	41000	89911	1752694
28 Net worth	17658058	-	*9852	*-97002	*56470	*160329	543441	*184700	745355	1030651	1468351	3303440	10252470
29 Capital stock	1470285	-	*5939	*43588	*8548	*4373	36278	*122332	98309	216293	123420	271773	539432
30 Paid-in or capital surplus	6093251	-	-	*141345	-	*25156	118105	*18302	425720	261783	640376	730687	3731776
31 Retained earnings, appropriated	*43952	-	-	-	-	*425	-	-	-	-	-	43189	338
32 Retained earnings, unappropriate	10463468	-	*3914	*-279027	-	*66222	247339	*45593	166254	558773	659611	2163247	6831542
33 Retained earnings (S CORP)	609429	-	-	-	*47922	*64153	161490	*17460	*78953	-	79485	159966	-
34 Less: Cost of treasury stock	1022326	-	-	*2908	-	-	*19771	*18987	*23880	*6198	34541	65423	850618
35 Total receipts	31956427	*158490	*314573	*299898	*203597	*569413	2492203	*459127	2097087	1966000	2487364	4505245	16403431
36 Business receipts	30652170	*148731	*312810	*295673	*203597	*547915	2422728	*456199	2073409	1878805	2448346	4328693	15535264
37 Interest	260854	*452	*248	*199	-	*148	4187	*610	6831	13993	14226	98687	121273
38 Interest on govt. obligations, State and local	39886	-	-	-	-	-	*32	-	*1645	*1096	1905	10495	24714
39 Rents	26897	-	-	-	-	-	-	-	*368	*2399	1128	6885	16117
40 Royalties	215406	-	-	-	-	-	*4	*35	*69	*456	6736	7212	200893
41 Net S-T cap gain less net LT loss	28719	-	-	-	-	-	*25	-	-	*26426	-	297	1971
42 Net L-T cap gain less net ST loss	114465	-	*1500	-	-	-	*282	-	*5018	*5162	583	1660	100260
43 Net gain, noncapital assets	35774	-	*33	-	-	-	*12391	-	*29	*253	245	9533	13291
44 Dividends, domestic corporations	17646	*-0	-	-	-	-	*3042	*12	*474	*229	2229	894	10766
45 Dividends, foreign corporations	113078	-	-	-	-	-	*1655	-	*1506	*3573	2083	16638	87622
46 Other receipts	451533	*9306	*-19	*4026	-	*21350	47856	*2272	7737	33609	9883	24252	291260
47 Total deductions	28466401	*131663	*310615	*287604	*168958	*527550	2313361	*417639	1924113	1705027	2147367	3785918	14746585
48 Cost of sales and operations	15154998	*61073	*113995	*163924	*66246	*237887	1325226	*152519	1137922	835303	1146955	2227119	7686828
49 Compensation of officers	700736	-	*65196	*17825	*23258	*75713	140245	*21887	55564	43553	52398	39124	165973
50 Repairs	136098	*143	*4273	*472	*1648	*2584	4032	*1947	6565	11453	8355	14518	80109
51 Bad debts	94053	*50	-	-	*1627	*4040	11559	*907	8192	7687	2875	19365	37751
52 Rent paid on business property	386387	*289	*32391	*4465	*5561	*24599	34748	*8414	18120	16215	14721	34365	192498
53 Taxes paid	678961	*972	*7404	*7368	*8598	*14662	53057	*13357	53745	47602	54517	69872	347808
54 Interest paid	503591	*751	*1593	*3384	*3	*5831	17678	*4232	27287	11575	22661	57328	351269
55 Contributions or gifts	34419	*39	*200	*221	-	*44	459	*565	860	963	2253	3334	25483
56 Amortization	173827	*33	-	*4849	*12	*24	4413	*469	9218	8226	11697	21839	113045
57 Depreciation	922645	*1651	*7323	*5213	*1503	*4950	47913	*13943	54607	48909	56438	134880	545314
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	475464	*8851	*4255	*1714	*1043	*13129	30258	*9308	25783	55665	27055	46716	251688
60 Pension, prof sh, stock, annuity	201301	11	*4136	*1658	-	*11053	14399	*644	9577	7195	8206	17812	126609
61 Employee benefit programs	747242	*1588	*2996	*6020	*3368	*10435	26573	*5106	43724	44360	51284	92885	458903
62 Net loss, noncapital assets	20259	-	-	-	-	-	*168	*62	2464	*908	997	5026	10634
63 Other deductions	8236421	*56212	*66854	*70490	*56093	*122599	602631	*184278	470487	565412	686955	1001735	4352673
64 Total receipts less total deducts	3490027	*26827	*3957	*12294	*34638	*41863	178842	*41488	172974	260973	339997	719327	1656846
65 Const taxable inc frm rel frn corps	268129	-	-	-	-	-	-	-	-	*182	5976	106775	155197
66 Net income, total	3718270	*26827	*3957	*12294	*34638	*41863	178810	*41488	171329	260059	344068	815607	1787329
67 Net income, Form 1120-A	*329	-	*329	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*9584	*9584	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	294107	*4950	-	-	*34638	*31204	103087	*19926	*38829	-	16364	45107	-
70 Statutory special deductions, total	247330	*407	*350	*9444	-	*585	*4472	*9	31744	24009	40642	24437	111232
71 Net operating loss deduction	182369	*407	*350	*9444	-	*585	*687	-	*30037	*20302	37143	15791	67623
72 Dividends received deduction	64961	*-0	-	-	-	-	*3785	*9	*1707	*3707	3499	8646	43610
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3178129	*21469	*3607	*2850	-	*10075	71250	*21553	101419	236050	287062	746063	1676731
75 Income tax before credits, total	1117459	*7473	*541	*428	-	*2747	23122	*7290	35055	81257	100618	263016	595911
76 Regular tax	1102538	*7423	*541	*428	-	*2747	23098	*7290	34370	80925	99369	260163	586185
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	11718	-	-	-	-	-	*24	-	*613	*174	986	2349	7571
80 Environmental tax	3076	-	-	-	-	-	-	-	*72	158	208	505	2133
81 Foreign tax credit	85797	-	-	-	-	-	-	-	*3	*22	2738	11965	71069
82 U.S. Possessions tax credit	292378	4302	-	-	-	-	1327	950	1959	24955	43864	122006	93015
83 Orphan drug credit	1161	-	-	-	-	-	-	-	-	-	-	-	1161
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	40585	-	-	-	-	*265	*4111	*1193	2075	*1807	1975	4412	24748
86 Prior year minimum tax credit	*1843	-	-	-	-	-	-	-	*617	-	311	-	915
87 Income tax after credits, total	695696	*3171	*541	*428	-	*2483	17685	*5147	30402	54474	51730	124633	405004

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	379	-	-	*309	-	-	*41	*10	*8	*4	3	**	3
2 Total assets	57667023	-	-	*50727	-	-	*79088	*52381	*111500	*178774	460829	**	56733724
3 Cash	598732	-	-	*47060	-	-	*1756	*1303	*17345	*5278	13378	**	512612
4 Notes and accounts receivable	11663119	-	-	-	-	-	*22014	*7551	*27074	*49329	75960	**	11481190
5 Less: Allowance for bad debts	293216	-	-	-	-	-	*203	-	*671	*3346	3413	**	285583
6 Inventories	2560846	-	-	*1084	-	-	*40817	*19338	*33620	*38020	74293	**	2353675
7 Investments in govt. obligations, Total	6085336	-	-	-	-	-	-	-	-	-	-	-	6085336
8 Tax-exempt securities	2747944	-	-	-	-	-	-	-	-	-	-	-	2747944
9 Other current assets	5986634	-	-	-	-	-	*1565	*710	*1076	*33510	46080	**	5903692
10 Loans to stockholders	105	-	-	-	-	-	-	-	-	-	-	-	105
11 Mortgage and real estate loans	30569	-	-	-	-	-	-	-	-	-	-	-	30569
12 Other investments	10640333	-	-	-	-	-	*3242	-	*8810	*8078	2750	**	10617453
13 Depreciable assets	21904533	-	-	*13471	-	-	*65193	*18389	*27105	*47005	102270	**	21631101
14 Less: Accumulated depreciation	11770400	-	-	*10888	-	-	*58393	*3768	*16414	*19286	28336	**	11633315
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*198027	-	-	-	-	-	-	*8807	-	*1916	7469	**	179834
18 Intangible assets (Amortizable)	*347798	-	-	-	-	-	-	-	*12785	*17355	985	**	316673
19 Less: Accumulated amortization	*80782	-	-	-	-	-	-	-	*701	*231	872	**	78978
20 Other assets	7047446	-	-	-	-	-	*3096	*51	*1472	*1145	170265	**	6871416
21 Total liabilities	57667023	-	-	*50727	-	-	*79088	*52381	*111500	*178774	460829	**	56733724
22 Accounts payable	4885814	-	-	-	-	-	*8072	*11437	*5873	*24368	42995	**	4793070
23 Mort, notes, and bonds under 1 yr	3241943	-	-	-	-	-	*24367	*640	*862	*156	176484	**	3039434
24 Other current liabilities	11504069	-	-	*678	-	-	*3370	*772	*22940	*9073	49149	**	11418088
25 Loans from stockholders	*261325	-	-	*3697	-	-	-	*483	-	-	-	-	257145
26 Mort, notes, bonds, 1 yr or more	13564603	-	-	-	-	-	*10323	*5953	*8406	*15748	96146	**	13428026
27 Other liabilities	*11689212	-	-	-	-	-	-	-	-	*19986	16853	**	11652374
28 Net worth	12520056	-	-	*46352	-	-	*32957	*33095	*73421	*109443	79202	**	12145587
29 Capital stock	1390018	-	-	*1270	-	-	*1260	*10	*1023	*2133	106716	**	1277606
30 Paid-in or capital surplus	3381852	-	-	*-3061	-	-	*2727	*173	*26958	*71356	215889	**	3067811
31 Retained earnings, appropriated	3520098	-	-	-	-	-	-	-	-	-	-	-	3520098
32 Retained earnings, unappropriate	7324360	-	-	-	-	-	*28970	*32912	*4577	*35954	-243403	**	7465350
33 Retained earnings (S CORP)	*89126	-	-	*48143	-	-	-	-	*40983	-	-	-	-
34 Less: Cost of treasury stock	*3185397	-	-	-	-	-	-	-	*120	-	-	-	3185277
35 Total receipts	35330198	-	-	*106426	-	-	*110100	*132127	*214106	*178506	481279	**	34107654
36 Business receipts	30588066	-	-	*106426	-	-	*108636	*129212	*213874	*172019	448222	**	29409675
37 Interest	1402325	-	-	-	-	-	*15	*60	-	*150	10804	**	1391298
38 Interest on govt. obligations, State and local	*103596	-	-	-	-	-	-	-	-	*1146	-	-	102449
39 Rents	576709	-	-	-	-	-	-	-	-	-	81	**	576628
40 Royalties	*626922	-	-	-	-	-	-	-	-	*481	-	-	626440
41 Net S-T cap gain less net LT loss	100860	-	-	-	-	-	-	-	-	-	-	-	100860
42 Net L-T cap gain less net ST loss	*146015	-	-	-	-	-	-	*1784	-	-	7937	-	136294
43 Net gain, noncapital assets	*324753	-	-	-	-	-	*591	-	*5	*34	7668	-	316455
44 Dividends, domestic corporations	16423	-	-	-	-	-	-	-	-	-	-	-	16423
45 Dividends, foreign corporations	*361623	-	-	-	-	-	-	-	-	*4421	-	-	357202
46 Other receipts	1082906	-	-	-	-	-	*858	*1071	*227	*254	6566	**	1073930
47 Total deductions	33507965	-	-	*86693	-	-	*107571	*131132	*183768	*155698	449770	**	32393332
48 Cost of sales and operations	17281954	-	-	*54288	-	-	*67589	*112820	*123053	*90745	306170	**	16527288
49 Compensation of officers	178066	-	-	*10156	-	-	*4517	*3157	*4544	*3740	1035	**	150917
50 Repairs	81094	-	-	-	-	-	*723	*505	*622	*640	1532	**	77073
51 Bad debts	113250	-	-	-	-	-	*231	-	*281	*2190	1446	**	109102
52 Rent paid on business property	533639	-	-	*2093	-	-	*1265	-	*1960	*1093	6737	**	520490
53 Taxes paid	593402	-	-	*2967	-	-	*1861	*1110	*2793	*3422	8294	**	572954
54 Interest paid	1694694	-	-	*211	-	-	*3147	*588	*307	*1747	17632	**	1671062
55 Contributions or gifts	*48561	-	-	-	-	-	*153	-	*3	*187	34	**	48184
56 Amortization	60192	-	-	-	-	-	*258	-	*314	*487	3885	**	55248
57 Depreciation	795621	-	-	*1187	-	-	*3637	*1477	*3427	*2548	6405	**	776941
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1164930	-	-	*665	-	-	*3408	*1047	*2505	*4700	861	**	1151744
60 Pension, prof sh, stock, annuity	194293	-	-	*839	-	-	*304	-	*3166	*192	1175	**	188616
61 Employee benefit programs	991610	-	-	-	-	-	-	*1097	*5140	*242	4115	**	981015
62 Net loss, noncapital assets	*2968	-	-	-	-	-	-	-	*75	*275	39	**	2580
63 Other deductions	9773690	-	-	*14286	-	-	*20479	*9331	*35578	*43489	90411	**	9560117
64 Total receipts less total deducts	1822233	-	-	*19733	-	-	*2529	*994	*30338	*22807	31509	**	1714322
65 Const taxable inc frm rel frn corps	224834	-	-	-	-	-	-	-	-	-	-	-	224834
66 Net income, total	1943472	-	-	*19733	-	-	*2529	*994	*30338	*21661	31509	**	1836707
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*45751	-	-	*19733	-	-	-	-	*26017	-	-	-	-
70 Statutory special deductions, total	*160206	-	-	-	-	-	-	-	-	*3432	31509	**	125265
71 Net operating loss deduction	*34235	-	-	-	-	-	-	-	-	*1933	31509	**	793
72 Dividends received deduction	*125971	-	-	-	-	-	-	-	-	*1499	-	-	124472
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	*1742234	-	-	-	-	-	*2529	*994	*4321	*18229	-	-	1716160
75 Income tax before credits, total	584343	-	-	-	-	-	*428	*292	*1469	*6297	658	**	575199
76 Regular tax	*577296	-	-	-	-	-	*428	*216	*1469	*6186	-	-	568998
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*3842	-	-	-	-	-	-	*76	-	*91	624	**	3051
80 Environmental tax	*2957	-	-	-	-	-	-	-	-	*20	34	**	2903
81 Foreign tax credit	199284	-	-	-	-	-	-	-	-	-	-	-	199284
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*1121	-	-	-	-	-	*163	-	*57	*437	-	-	463
86 Prior year minimum tax credit	43048	-	-	-	-	-	-	-	-	-	-	-	43048
87 Income tax after credits, total	340891	-	-	-	-	-	*264	*292	*1412	*5860	658	**	332405

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	***	***	6856	2408	1751	1323	1784	289	198	***	62	33	31
2 Total assets	***	***	263910	398964	637241	980013	3656934	1929581	3037118	***	4422702	4956524	43856400
3 Cash	***	***	28252	55795	66663	109712	463977	113430	235797	***	266054	381563	1952574
4 Notes and accounts receivable	***	***	84941	122544	210255	310471	1172648	607351	876915	***	1078947	1144138	6034304
5 Less: Allowance for bad debts	***	***	-	*455	*8137	*2779	14896	18766	18438	***	54342	120247	464278
6 Inventories	***	***	44753	95079	121797	282884	921844	562185	781925	***	1095812	785052	2675705
7 Investments in govt. obligations, Total	***	***	*1515	-	-	-	*3278	*4111	*25229	***	40978	30	30210
8 Tax-exempt securities	***	***	-	-	-	-	*3617	*9557	*17825	***	28413	82921	1072300
9 Other current assets	***	***	*4599	3935	37766	17410	101197	66232	135529	***	239481	251705	3753234
10 Loans to stockholders	***	***	23066	*23717	*9890	*3152	6159	*7081	*18543	***	26612	2	112688
11 Mortgage and real estate loans	***	***	-	-	-	-	*1883	-	*119	***	5604	-	170011
12 Other investments	***	***	*667	*1785	*25017	16849	121210	84380	94816	***	301800	617565	17899181
13 Depreciable assets	***	***	207106	309208	332202	542975	1922401	890962	1440440	***	2121713	2260684	9501530
14 Less: Accumulated depreciation	***	***	155825	231718	203644	348192	1176301	504388	736807	***	1029904	1132870	4551870
15 Depletable assets	***	***	*95	-	-	*3326	-	-	-	***	37119	1256	71
16 Less: Accumulated depletion	***	***	*30	-	-	*3326	-	-	-	***	36256	776	49
17 Land	***	***	*933	*2571	*13979	*13831	51018	27932	40165	***	67822	103324	221070
18 Intangible assets (Amortizable)	***	***	*4587	*21707	*9427	*32524	53897	125690	99307	***	557717	437802	2930968
19 Less: Accumulated amortization	***	***	*3745	*5664	*4463	*6912	22618	85291	31742	***	146628	128556	623437
20 Other assets	***	***	22995	459	26489	8088	47620	39114	57495	***	-178239	272931	3142189
21 Total liabilities	***	***	263910	398964	637241	980013	3656934	1929581	3037118	***	4422702	4956524	43856400
22 Accounts payable	***	***	48192	60938	93428	186828	493087	266066	363335	***	446728	488584	2930299
23 Mort, notes, and bonds under 1 yr	***	***	*20390	*14866	62190	41468	358385	288024	315474	***	374554	252803	1659763
24 Other current liabilities	***	***	16905	21576	51099	66200	282342	198948	282381	***	480389	630724	8862528
25 Loans from stockholders	***	***	49746	*31171	41942	59789	308943	78851	42464	***	27529	36424	897002
26 Mort, notes, bonds, 1 yr or more	***	***	56572	*49969	116128	181960	402708	211711	335367	***	874228	1016498	7951555
27 Other liabilities	***	***	*-3	*7639	*17285	*14396	126186	63848	54443	***	-244783	414687	2690222
28 Net worth	***	***	72107	212806	255170	429372	1685283	822133	1643654	***	2464056	2116804	18865032
29 Capital stock	***	***	37424	29678	33662	51686	204439	156468	198713	***	122836	216763	2222115
30 Paid-in or capital surplus	***	***	*10193	*57972	*26971	104859	498047	177254	420999	***	1282461	1372637	7611715
31 Retained earnings, appropriated	***	***	-	-	-	-	-	*4979	*4050	***	10413	6451	17243
32 Retained earnings, unappropriate	***	***	7036	34752	164775	246216	362312	387861	534829	***	857589	687306	9847499
33 Retained earnings (S CORP)	***	***	40668	*105557	*86886	*104981	714797	180260	573941	***	248099	-	-
34 Less: Cost of treasury stock	***	***	*23213	*15154	*57125	*78371	94313	84689	88877	***	57342	166353	833540
35 Total receipts	***	***	1059727	1211703	1881236	2727286	8265288	3860775	5458458	***	6888980	6136989	28409920
36 Business receipts	***	***	1038602	1200968	1871786	2707139	8158148	3811733	5383343	***	6715127	5895676	25305135
37 Interest	***	***	*95	*459	2890	3227	6531	4199	11358	***	37229	55929	573351
38 Interest on govt. obligations, State and local	***	***	-	-	*62	-	*479	*261	*1177	***	6231	6433	67764
39 Rents	***	***	-	*544	-	*1964	*5025	*2388	*1728	***	1723	9632	298349
40 Royalties	***	***	-	-	-	*1859	*373	*128	*214	***	8684	17759	447070
41 Net S-T cap gain less net LT loss	***	***	-	*112	-	-	*57	-	*412	***	53	79	91904
42 Net L-T cap gain less net ST loss	***	***	*2	-	*67	*500	*5	*8330	15579	***	17330	32082	549449
43 Net gain, noncapital assets	***	***	*19578	-	*523	*804	25614	11507	5235	***	5570	3159	18627
44 Dividends, domestic corporations	***	***	-	-	*617	-	*2	*214	*369	***	2719	15022	538070
45 Dividends, foreign corporations	***	***	-	-	-	-	-	*1964	*5033	***	14947	38176	230301
46 Other receipts	***	***	*1450	*9620	5291	11793	69054	20051	34012	***	79366	63041	289899
47 Total deductions	***	***	957409	1101661	1769197	2600138	7706908	3573945	5046524	***	6403915	5763214	25339865
48 Cost of sales and operations	***	***	535018	622660	1082596	1664176	5391070	2489952	3606328	***	4396821	3418240	14773402
49 Compensation of officers	***	***	94654	59825	188051	137893	400231	133734	149280	***	76190	68068	195985
50 Repairs	***	***	4116	9512	7791	17627	25184	7982	11814	***	18525	23015	230064
51 Bad debts	***	***	*205	*3896	*6026	15768	18591	9246	19734	***	20167	19180	89701
52 Rent paid on business property	***	***	33634	50191	30080	38224	107504	29150	31489	***	49369	78610	300924
53 Taxes paid	***	***	34144	39952	46583	65463	196535	81911	117480	***	109317	137772	474676
54 Interest paid	***	***	14061	12201	19191	28743	71430	51266	47863	***	134826	108221	1031592
55 Contributions or gifts	***	***	*399	*167	*77	674	1181	1068	1451	***	2331	4628	27960
56 Amortization	***	***	*172	*372	1757	*2051	3719	11917	5826	***	24627	17955	125061
57 Depreciation	***	***	11797	20599	29488	48871	158832	64239	107389	***	181833	183059	880919
58 Depletion	***	***	-	-	-	-	-	-	-	***	433	-	3857
59 Advertising	***	***	6764	10156	31755	38109	70123	39366	74566	***	170974	155244	971778
60 Pension, prof sh, stock, annuity	***	***	-	*2077	*7164	*7143	50958	19309	21060	***	32266	49519	118751
61 Employee benefit programs	***	***	*3956	13303	11016	24584	100261	46471	89052	***	106683	145028	491709
62 Net loss, noncapital assets	***	***	*822	*187	*239	*126	*1313	*1295	7524	***	11519	7117	28933
63 Other deductions	***	***	217668	256560	307385	510685	1109976	587039	755667	***	1068035	1347558	5594552
64 Total receipts less total deducts	***	***	102317	110042	112039	127149	558379	286829	411934	***	485065	373775	3070055
65 Const taxable inc frm rel frn corps	***	***	-	-	-	-	*8	-	*624	***	5064	23922	187677
66 Net income, total	***	***	102317	110042	111977	127149	557909	286568	411382	***	483897	391264	3189968
67 Net income, Form 1120-A	***	***	*13783	*441	-	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	***	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	***	***	66816	*74529	*73655	*59517	380217	148801	183260	***	120070	-	-
70 Statutory special deductions, total	***	***	22096	*19885	*11623	*21369	51260	*10411	24827	***	50205	62022	480654
71 Net operating loss deduction	***	***	22096	*19885	*11191	*21369	51259	*8297	21336	***	40346	37912	70209
72 Dividends received deduction	***	***	-	-	*432	-	*1	*2114	3491	***	9859	24111	410445
73 Public utility div paid deduction	***	***	-	-	-	-	-	-	-	***	-	-	-
74 Income subject to tax	***	***	*13406	*15628	26699	46262	126431	127357	203294	***	313778	333140	2709314
75 Income tax before credits, total	***	***	*2011	*2449	4311	10082	39979	41742	70634	***	111267	117845	965546
76 Regular tax	***	***	*2011	*2449	4311	9944	39065	41641	68979	***	107670	115550	946499
77 Personal holding company tax	***	***	-	-	-	-	-	-	-	***	-	-	-
78 Recapture of investment credit	***	***	-	-	-	-	-	-	-	***	-0	-	-
79 Alternative minimum tax	***	***	-	-	-	*139	*913	*89	*1601	***	2813	1802	15192
80 Environmental tax	***	***	-	-	-	-	-	*12	54	***	327	431	3856
81 Foreign tax credit	***	***	-	-	-	-	-	*44	*795	***	6829	15287	174670
82 U.S. Possessions tax credit	***	***	-	-	-	-	625	921	13403	***	9945	-	-
83 Orphan drug credit	***	***	-	-	-	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit	***	***	-	-	-	-	-	-	*-0	***	-	30	-
85 General business credit	***	***	-	-	*11	*164	*792	*797	1404	***	3930	4516	17690
86 Prior year minimum tax credit	***	***	-	-	-	-	-	*263	*300	***	1291	1076	4425
87 Income tax after credits, total	***	***	*2011	*2449	4300	9918	38561	39717	54733	***	89272	96934	768761

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	Size of Total Assets 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	97212	5478	46838	15195	10947	8025	7745	1268	***	302	176	***	***
2 Total assets	1519635916	-	1590661	2421749	3817244	5595516	16525265	8920744	***	10966115	12389149	***	***
3 Cash	22722842	-	307217	443933	672762	782033	1821964	840200	***	947738	871515	***	***
4 Notes and accounts receivable	176668921	-	198408	411351	805849	1491727	3983154	1958930	***	2053200	1971909	***	***
5 Less: Allowance for bad debts	4666199	-	-	*110	*6757	11728	38233	34968	***	50046	56279	***	***
6 Inventories	23797971	-	33123	29411	103598	153499	388337	282308	***	265892	238110	***	***
7 Investments in govt. obligations, Total	5630402	-	-	*24	*1305	*18366	128070	132822	***	130973	96148	***	***
8 Tax-exempt securities	2805272	-	-	*5505	*3807	*19017	*54771	*26066	***	*9059	81439	***	***
9 Other current assets	61977756	-	67973	103771	237540	192381	1145671	445719	***	542998	680254	***	***
10 Loans to stockholders	1862724	-	165732	162408	117173	163647	338047	79107	***	122205	58860	***	***
11 Mortgage and real estate loans	751830	-	*3810	*10732	*5918	*34030	*86507	*20866	***	*1710	39068	***	***
12 Other investments	258359596	-	*24263	70186	114403	293807	1049696	776062	***	953945	1202787	***	***
13 Depreciable assets	1275873541	-	2155372	2747145	4816497	6150945	15895271	7317049	***	9177821	9701815	***	***
14 Less: Accumulated depreciation	492938186	-	1497688	1897713	3448488	4225358	9579042	3781176	***	4440763	4355127	***	***
15 Depletable assets	10567576	-	*10212	-	*4885	*17313	*3495	*30972	***	*18846	80752	***	***
16 Less: Accumulated depletion	4833386	-	*8418	-	*79	*4587	*1978	*15092	***	*5040	12391	***	***
17 Land	11676955	-	*6953	67798	91394	177358	533709	326447	***	251278	376328	***	***
18 Intangible assets (Amortizable)	52874339	-	26141	61171	152440	210566	581011	401459	***	729915	1290155	***	***
19 Less: Accumulated amortization	8528570	-	15264	38354	72645	91506	286429	127379	***	239334	287025	***	***
20 Other assets	125032531	-	112827	244490	217643	224008	421244	241352	***	495718	410830	***	***
21 Total liabilities	1519635916	-	1590661	2421749	3817244	5595516	16525265	8920744	***	10966115	12389149	***	***
22 Accounts payable	77968913	-	85869	192476	444335	735568	2292408	1184789	***	1379956	1148155	***	***
23 Mort, notes, and bonds under 1 yr	119087860	-	189457	183786	478060	543704	1499517	781730	***	1189913	745141	***	***
24 Other current liabilities	107965753	-	115106	143520	301896	391231	1508817	611815	***	947048	1164310	***	***
25 Loans from stockholders	6535978	-	287521	282669	343204	455228	825869	173119	***	83811	86539	***	***
26 Mort, notes, bonds, 1 yr or more	394409454	-	425406	585841	855079	1290095	3731097	2203261	***	3408069	4163948	***	***
27 Other liabilities	263376375	-	32586	40205	108265	152248	692716	397604	***	1111130	1274652	***	***
28 Net worth	550291582	-	454716	993253	1286406	2027442	5974841	3568426	***	2846187	3806403	***	***
29 Capital stock	147781292	-	396997	266610	234707	303088	646299	429705	***	555137	623379	***	***
30 Paid-in or capital surplus	239087044	-	509819	148158	250928	298803	1030215	588025	***	870840	1734191	***	***
31 Retained earnings, appropriated	10614410	-	-	-	*8798	*11968	109022	*17732	***	*6	19703	***	***
32 Retained earnings, unappropriate	163661824	-	-262183	374279	804113	1138878	3136252	1490778	***	1082353	1241664	***	***
33 Retained earnings (S CORP)	5773374	-	-146164	235609	99183	392217	1466206	1225800	***	498446	342830	***	***
34 Less: Cost of treasury stock	16626361	-	*43753	*31403	111322	117512	413152	183615	***	160595	155365	***	***
35 Total receipts	847361344	2210509	14291535	8839377	12406759	16450199	38795188	15336659	***	15685692	12152013	***	***
36 Business receipts	800122779	1736545	14099619	8747136	12137679	16056766	37764787	14917154	***	14766500	11499768	***	***
37 Interest	12922212	13907	2977	6523	20266	31370	82881	36383	***	62165	109087	***	***
38 Interest on govt. obligations, State and local	293930	*187	-	*318	*248	*902	6961	5421	***	2735	8279	***	***
39 Rents	9321093	*15621	*1071	*10476	42034	37586	121478	24321	***	35117	56225	***	***
40 Royalties	574666	-	-	-	*110	-	*5297	*3383	***	*1881	317	***	***
41 Net S-T cap gain less net LT loss	128838	-	-	-	*270	*1674	*978	*558	***	*22621	2093	***	***
42 Net L-T cap gain less net ST loss	2692471	153108	*4001	*2297	18559	42632	104432	64865	***	42614	209348	***	***
43 Net gain, noncapital assets	3287536	161880	81555	20534	41314	42922	184738	109244	***	192543	69380	***	***
44 Dividends, domestic corporations	1256847	-0	-	*757	*1251	*1187	7572	7936	***	13775	4282	***	***
45 Dividends, foreign corporations	190785	-	-	-	-	-	*20	*36	***	116	1381	***	***
46 Other receipts	16570190	129260	102312	51336	145028	235160	516045	167356	***	545626	191851	***	***
47 Total deductions	782226733	1774471	13604949	8394316	11856489	15713186	36891842	14381087	***	14680399	11212488	***	***
48 Cost of sales and operations	321290836	663277	6001561	3303130	5626888	7514697	18309940	7821022	***	7289566	5262911	***	***
49 Compensation of officers	6767003	30192	565405	597230	599853	694285	1254837	323789	***	183227	162431	***	***
50 Repairs	28166166	58515	293843	243099	302104	313561	650805	236766	***	225038	214808	***	***
51 Bad debts	6834498	32488	10018	10649	30554	36253	133720	42790	***	50349	52649	***	***
52 Rent paid on business property	19446080	59350	554555	264437	418242	511166	951809	227061	***	750954	567267	***	***
53 Taxes paid	38771252	63469	317647	335869	438088	544437	1383592	477801	***	522036	412162	***	***
54 Interest paid	42104064	58329	76391	78180	141791	203959	472964	212957	***	309037	393792	***	***
55 Contributions or gifts	649686	1672	3251	2134	2446	3505	8626	8231	***	4852	6274	***	***
56 Amortization	4907453	9761	12957	2623	23807	29384	39876	44628	***	59870	97320	***	***
57 Depreciation	73681597	96546	300434	316638	441842	601542	1488361	627272	***	716702	672658	***	***
58 Depletion	843666	-	-	*594	*59	*1322	*481	*1667	***	*5957	4331	***	***
59 Advertising	5444149	15102	64800	38761	68002	82012	143487	54950	***	63169	68511	***	***
60 Pension, prof sh, stock, annuity	5513485	*1009	*5989	*11399	16830	36289	178198	77978	***	63954	44093	***	***
61 Employee benefit programs	18717923	17303	57898	82227	105696	201832	485323	168641	***	294556	162934	***	***
62 Net loss, noncapital assets	1642022	*25530	*14390	*2517	*2543	5892	3831	4780	***	5875	3321	***	***
63 Other deductions	207446854	641928	5325807	3104829	3637743	4933051	11385991	4050755	***	4135257	3087024	***	***
64 Total receipts less total deducts	65134611	436038	686586	445061	550271	737013	1903346	955572	***	1005293	939525	***	***
65 Const taxable inc frm rel frn corps	886300	-	-	-	-	-	-	-	***	*640	2109	***	***
66 Net income, total	65726981	435851	686586	444743	550022	736111	1896385	950151	***	1003199	933354	***	***
67 Net income, Form 1120-A	22159	-	17602	*2472	*2085	-	-	-	***	-	-	***	***
68 Net income, Form 1120F	*6312	*6312	-	-	-	-	-	-	***	-	-	***	***
69 Net income, Form 1120S	3709079	168766	490671	255416	250500	399841	883741	418125	***	199121	91487	***	***
70 Statutory special deductions, total	5204226	167970	85126	59631	110855	83453	221410	112461	***	223289	202878	***	***
71 Net operating loss deduction	4226565	167970	85126	59101	110038	82683	215877	106906	***	213380	198690	***	***
72 Dividends received deduction	934144	-0	-	*530	*818	*770	5533	5555	***	9909	3120	***	***
73 Public utility div paid deduction	42472	-	-	-	-	-	-	-	***	-	22	***	***
74 Income subject to tax	56804858	99115	110788	129696	188667	252860	796092	419641	***	581586	640716	***	***
75 Income tax before credits, total	20564670	30945	19268	21900	36191	58348	253907	148089	***	206843	228466	***	***
76 Regular tax	19667214	26271	19267	21900	35736	56835	245322	140754	***	198566	219681	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	***
78 Recapture of investment credit	14370	-	-	-	-	-	-	-	***	-	-	***	***
79 Alternative minimum tax	796544	*4519	*1	-	*449	1508	8522	7249	***	7637	7935	***	***
80 Environmental tax	93226	*134	-	-	*6	-	*57	86	***	675	850	***	***
81 Foreign tax credit	343148	-	-	-	-	*3	*8099	*832	***	*834	1819	***	***
82 U.S. Possessions tax credit	82567	-	-	-	-	15	717	-	***	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	***
84 Nonconventional source fuel credit	210874	-	-	-	-	*-0	-	-	***	*1	1093	***	***
85 General business credit	519988	*1505	*105	*456	*1386	3276	4961	2320	***	1116	2678	***	***
86 Prior year minimum tax credit	657825	*1324	-	*849	*1132	*1551	7145	*1518	***	4817	3405	***	***
87 Income tax after credits, total	18750226	28116	19162	20595	33674	53503	232985	143419	***	200074	219471	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation

MAJOR GROUP 30
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	79699	4843	40075	13024	8862	5779	5552	757	***	168	77	***	***
2 Total assets	198041634	-	1392175	2089047	3076988	4054180	11483976	5372060	***	6230917	5148387	***	***
3 Cash	8893060	-	270236	387943	549608	584018	1162673	501249	***	526214	375491	***	***
4 Notes and accounts receivable	24668270	-	160767	383218	665058	1071695	3076560	1460554	***	1396552	886399	***	***
5 Less: Allowance for bad debts	516194	-	-	*110	*4247	8209	30024	19471	***	36131	16997	***	***
6 Inventories	2626514	-	*20703	*25770	63647	101416	264235	225085	***	182909	147542	***	***
7 Investments in govt. obligations, Total	362339	-	-	*24	*1305	*18366	*39828	*20553	***	*34032	47749	***	***
8 Tax-exempt securities	314967	-	-	*5505	*3807	*19017	*21150	-	***	*5977	44760	***	***
9 Other current assets	9249338	-	64979	101537	202500	140120	880920	259133	***	343519	358870	***	***
10 Loans to stockholders	1040184	-	137478	143341	91401	111536	257114	47923	***	84119	37303	***	***
11 Mortgage and real estate loans	589434	-	*3810	*6197	*5918	*34030	*64921	*20385	***	*525	33043	***	***
12 Other investments	31708271	-	*16991	59937	95288	217210	573552	411859	***	461448	456147	***	***
13 Depreciable assets	184919355	-	1817279	2428729	3896923	4704005	11503366	4527726	***	5333255	4296315	***	***
14 Less: Accumulated depreciation	79955606	-	1232629	1731726	2782614	3267718	7020456	2428043	***	2657881	2007770	***	***
15 Depletable assets	764825	-	*10212	-	*818	*17313	*3495	*30729	***	*3418	53106	***	***
16 Less: Accumulated depletion	243928	-	*8418	-	*79	*4587	*1978	*15039	***	*1910	4248	***	***
17 Land	3777818	-	*6877	63495	52494	137014	354091	139097	***	174949	209250	***	***
18 Intangible assets (Amortizable)	4650232	-	24025	44344	120699	130051	247988	105745	***	211429	128235	***	***
19 Less: Accumulated amortization	864805	-	13707	35019	69100	59039	88696	28902	***	45702	34879	***	***
20 Other assets	6057559	-	113571	205861	183563	107943	175236	113478	***	214194	138070	***	***
21 Total liabilities	198041634	-	1392175	2089047	3076988	4054180	11483976	5372060	***	6230917	5148387	***	***
22 Accounts payable	16256112	-	64543	151664	339341	541770	1744759	933409	***	921332	625477	***	***
23 Mort, notes, and bonds under 1 yr	9860613	-	179460	174431	423744	433282	1191589	559729	***	622544	399659	***	***
24 Other current liabilities	18480181	-	103200	132027	222962	195032	1177538	406734	***	697239	505290	***	***
25 Loans from stockholders	3451524	-	256826	266499	264512	173209	635737	39619	***	42731	73950	***	***
26 Mort, notes, bonds, 1 yr or more	46589907	-	361743	512597	654991	1021595	2593721	1162500	***	1718737	1368325	***	***
27 Other liabilities	32766287	-	29122	40205	85427	126568	285550	210232	***	542012	277913	***	***
28 Net worth	70637009	-	397281	811623	1086011	1562724	3855082	2059838	***	1686321	1897774	***	***
29 Capital stock	6277089	-	355938	203930	192753	191307	413856	232788	***	343511	304979	***	***
30 Paid-in or capital surplus	25927604	-	254721	118925	202998	158656	537587	450378	***	299078	446050	***	***
31 Retained earnings, appropriated	293927	-	-	-	*8798	-	*39659	-	***	*6	2808	***	***
32 Retained earnings, unappropriate	37305901	-	-16651	349239	675838	966778	2091829	683156	***	767712	908992	***	***
33 Retained earnings (S CORP)	4304350	-	-153112	170933	107313	312630	1061558	767137	***	364500	271153	***	***
34 Less: Cost of treasury stock	3471861	-	*43615	*31403	101689	66647	289408	73621	***	88487	36208	***	***
35 Total receipts	247822069	1308036	12024706	7947531	10490140	12538179	31301170	11717611	***	11015036	6526451	***	***
36 Business receipts	237749043	1113669	11850643	7857469	10259031	12246033	30634482	11502248	***	10435633	6284142	***	***
37 Interest	2217527	8492	2789	5872	15945	25062	44309	21138	***	30651	39124	***	***
38 Interest on govt. obligations, State and local	33048	-	-	-	*248	*902	3624	*1846	***	*1008	3341	***	***
39 Rents	2300496	*14855	*1071	*10476	39238	35003	118247	17671	***	28995	43497	***	***
40 Royalties	92126	-	-	-	*110	-	*727	*2839	***	*1323	-	***	***
41 Net S-T cap gain less net LT loss	13114	-	-	-	*270	*1674	*521	*288	***	*252	1358	***	***
42 Net L-T cap gain less net ST loss	513586	*34015	*4001	*2297	*15701	6073	34034	7146	***	19079	33194	***	***
43 Net gain, noncapital assets	1140861	75197	81238	20534	29150	38690	139799	88818	***	39023	38556	***	***
44 Dividends, domestic corporations	90138	-	-	*757	*796	*1168	4498	*6482	***	9304	2205	***	***
45 Dividends, foreign corporations	57527	-	-	-	-	-	-	-	***	116	1381	***	***
46 Other receipts	3614604	61808	84964	50126	129651	183573	320928	69135	***	449653	79653	***	***
47 Total deductions	236350775	1125652	11495052	7628123	10039924	12019627	30069517	11198108	***	10512682	6183049	***	***
48 Cost of sales and operations	95805773	381766	5755662	2943518	4678444	5528087	15322937	6230331	***	4842559	2667160	***	***
49 Compensation of officers	4123996	22509	465691	575849	472705	499605	870106	203958	***	114517	86338	***	***
50 Repairs	6695893	55276	277170	227451	265939	265709	528804	166169	***	149977	157997	***	***
51 Bad debts	718845	*7210	10008	*8695	26994	24015	103900	21652	***	36633	14029	***	***
52 Rent paid on business property	10780017	30872	490959	250508	383203	436264	851744	200903	***	710067	496289	***	***
53 Taxes paid	9841139	43744	287874	317752	373611	424302	1110650	357387	***	411322	259284	***	***
54 Interest paid	5606704	31248	68959	70442	116580	163220	339992	119694	***	171780	123349	***	***
55 Contributions or gifts	115531	*186	2816	1915	1840	2690	5898	1764	***	2576	2372	***	***
56 Amortization	319730	*2401	12877	*471	21469	17502	11923	10160	***	13738	17341	***	***
57 Depreciation	12333313	65520	271182	277334	371487	484788	1159872	406047	***	451838	353397	***	***
58 Depletion	105789	-	-	-	*59	*1322	*456	*1667	***	*3124	2896	***	***
59 Advertising	913033	8335	56197	35160	46989	41076	95647	37253	***	43103	21790	***	***
60 Pension, prof sh, stock, annuity	2037247	*313	*5718	*11399	14896	27927	137762	62653	***	49086	20429	***	***
61 Employee benefit programs	6468736	10862	51578	74419	94567	171246	415421	141213	***	249579	107292	***	***
62 Net loss, noncapital assets	82794	*1153	*13025	*1824	*2055	5631	3586	1930	***	4808	565	***	***
63 Other deductions	80402235	464257	3725336	2831384	3169086	3926244	9110819	3235327	***	3257976	1852521	***	***
64 Total receipts less total deducts	11471294	182384	529654	319408	450216	518551	1231653	519503	***	502355	343401	***	***
65 Const taxable inc frm rel frn corps	124190	-	-	-	-	-	-	-	***	*640	2109	***	***
66 Net income, total	11562436	182384	529654	319408	449967	517649	1228029	517657	***	501987	342169	***	***
67 Net income, Form 1120-A	20453	-	17461	*907	*2085	-	-	-	***	-	-	***	***
68 Net income, Form 1120F	*4283	*4283	-	-	-	-	-	-	***	-	-	***	***
69 Net income, Form 1120S	2319709	65009	361440	163965	200326	264789	545934	237161	***	81325	49027	***	***
70 Statutory special deductions, total	1356055	50896	78457	46501	103455	49427	151752	65930	***	91624	74972	***	***
71 Net operating loss deduction	1279730	50896	78457	45971	102956	48670	148391	61392	***	85020	72344	***	***
72 Dividends received deduction	75281	-	-	*530	*499	*757	3361	*4538	***	6604	1583	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	***
74 Income subject to tax	7886066	66479	89758	108941	146186	203475	534478	214644	***	329834	218170	***	***
75 Income tax before credits, total	2821792	17849	15956	17360	27190	47521	171781	77660	***	119162	77788	***	***
76 Regular tax	2628804	15268	15955	17359	26741	46500	163612	71612	***	112837	74495	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	-	***	***
79 Alternative minimum tax	182475	*2577	*1	-	*449	*1015	8135	6016	***	6005	3003	***	***
80 Environmental tax	10546	5	-	-	-	-	*34	*32	***	355	291	***	***
81 Foreign tax credit	60433	-	-	-	-	*3	*7661	*832	***	*834	1689	***	***
82 U.S. Possessions tax credit	15	-	-	-	-	15	-	-	***	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	***
84 Nonconventional source fuel credit	*31343	-	-	-	-	*-0	-	-	***	-	-	***	***
85 General business credit	64775	*330	*105	*456	*1053	3195	3192	*1367	***	*607	830	***	***
86 Prior year minimum tax credit	78025	*816	-	*849	*1132	*1551	5164	*975	***	2637	2269	***	***
87 Income tax after credits, total	2587201	16703	15851	16055	25006	42756	155763	74486	***	115083	73000	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4000
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	286	***	-	*139	*69	-	*4	*28	*16	***	7	3	13
2	Total assets	84614553	-	-	*32760	*23334	-	*16385	*210208	*326653	***	476435	519475	82773565
3	Cash	1298069	-	-	*16844	*1928	-	*242	*40716	*8549	***	12459	18055	1189483
4	Notes and accounts receivable	4684201	-	-	*1896	*105	-	*424	*19893	*39712	***	37408	54609	4502758
5	Less: Allowance for bad debts	124094	-	-	-	-	-	-	*30	*142	***	160	1642	122018
6	Inventories	767546	-	-	-	-	-	-	*4106	*5239	***	3923	20166	723647
7	Investments in govt. obligations, Total	*58926	-	-	-	-	-	-	-	-	***	10978	-	46912
8	Tax-exempt securities	104237	-	-	-	-	-	-	-	-	***	-	-	104237
9	Other current assets	2752114	-	-	-	-	-	*3	*9998	*8413	***	21909	23432	2679824
10	Loans to stockholders	*30158	-	-	-	*2384	-	-	*242	-	***	-	-	26537
11	Mortgage and real estate loans	440	-	-	-	-	-	-	-	-	***	440	-	-
12	Other investments	17151730	-	-	-	*1686	-	-	*27999	*17010	***	10859	6762	17082520
13	Depreciable assets	80128854	-	-	*16967	*49821	-	*30007	*122474	*389509	***	463708	395309	78383706
14	Less: Accumulated depreciation	25422814	-	-	*16967	*36398	-	*15713	*47196	*163849	***	142444	72616	24793366
15	Depletable assets	*407645	-	-	-	-	-	-	-	-	***	-	-	407248
16	Less: Accumulated depletion	*101919	-	-	-	-	-	-	-	-	***	-	-	101521
17	Land	766801	-	-	*14019	*3631	-	*1207	*19089	*16459	***	27858	15349	661677
18	Intangible assets (Amortizable)	1589795	-	-	-	-	-	-	*14849	-	***	1632	42925	1528731
19	Less: Accumulated amortization	99424	-	-	-	-	-	-	*7012	-	***	-	6481	85244
20	Other assets	622288	-	-	-	*178	-	*215	*5079	*5753	***	27864	23610	538432
21	Total liabilities	84614553	-	-	*32760	*23334	-	*16385	*210208	*326653	***	476435	519475	82773565
22	Accounts payable	3035501	-	-	*63	-	-	*166	*26040	*26883	***	29209	31668	2914783
23	Mort, notes, and bonds under 1 yr	1900548	-	-	-	*11690	-	*2658	*4699	*6663	***	12207	22442	1821937
24	Other current liabilities	7627121	-	-	*35	*227	-	*275	*11249	*10985	***	37161	59235	7476314
25	Loans from stockholders	*593450	-	-	-	-	-	-	*157	*22142	***	-	65651	505500
26	Mort, notes, bonds, 1 yr or more	19563809	-	-	-	*4888	-	*2488	*54020	*117346	***	102955	142999	19092979
27	Other liabilities	22223359	-	-	-	-	-	*86	*16970	*39016	***	49821	84241	22011073
28	Net worth	29670764	-	-	*32662	*6529	-	*10712	*97073	*103618	***	245082	113238	28950981
29	Capital stock	1983809	-	-	*21	*34	-	*4	*3083	*5838	***	26992	32441	1911562
30	Paid-in or capital surplus	14575824	-	-	*20842	-	-	*6691	-	*20727	***	78326	19226	14429984
31	Retained earnings, appropriated	22544	-	-	-	-	-	-	-	-	***	-	4369	18175
32	Retained earnings, unappropriate	14856190	-	-	*11799	*6495	-	-	*79298	*50755	***	139933	57204	14376712
33	Retained earnings (S CORP)	*120440	-	-	-	-	-	*4017	*16090	*26297	***	-	-	74036
34	Less: Cost of treasury stock	1888044	-	-	-	-	-	-	*1398	-	***	169	1	1859489
35	Total receipts	43586133	***	-	*5072	*52910	-	*21777	*212603	*233976	***	252856	263526	42350889
36	Business receipts	39992706	***	-	*2302	*52209	-	*21777	*205632	*222958	***	233179	252357	38824134
37	Interest	1231963	***	-	*474	*36	-	-	*1430	*6274	***	2047	541	1220286
38	Interest on govt. obligations, State and local	*6027	-	-	-	-	-	-	-	*363	***	283	-	5381
39	Rents	803694	***	-	-	*234	-	-	*184	*3618	***	11560	2254	784913
40	Royalties	*43979	-	-	-	-	-	-	-	-	***	-	-	43974
41	Net S-T cap gain less net LT loss	*781	-	-	-	-	-	-	*114	-	***	-	-	668
42	Net L-T cap gain less net ST loss	253644	***	-	*2297	-	-	-	*209	*153	***	1341	210	241386
43	Net gain, noncapital assets	217737	-	-	-	*431	-	-	*2054	*67	***	571	133	214073
44	Dividends, domestic corporations	26165	-	-	-	-	-	-	*1615	-	***	-	-0	24500
45	Dividends, foreign corporations	8563	-	-	-	-	-	-	-	-	***	-	-	8563
46	Other receipts	1000873	***	-	-	-	-	-	*1365	*543	***	3876	8032	983011
47	Total deductions	41668523	***	-	*2322	*51942	-	*10603	*187972	*213537	***	218330	239815	40569241
48	Cost of sales and operations	14770558	***	-	*2090	-	-	-	*141277	*45352	***	26559	97336	14377056
49	Compensation of officers	235990	***	-	-	*1789	-	-	*469	*2676	***	4180	3259	220393
50	Repairs	1861857	***	-	-	*4606	-	*132	*153	*2836	***	15878	939	1834970
51	Bad debts	215429	***	-	-	-	-	-	*266	*54	***	108	142	214116
52	Rent paid on business property	3010985	***	-	-	-	-	-	*254	*2888	***	7648	10991	2975897
53	Taxes paid	2465775	***	-	*232	*4268	-	*779	*9804	*14181	***	19309	19993	2387770
54	Interest paid	2473585	***	-	-	*1237	-	*484	*2600	*6798	***	14425	11512	2424960
55	Contributions or gifts	53154	-	-	-	*5	-	-	*3	*57	***	766	26	52209
56	Amortization	104548	***	-	-	*24	-	*53	*3234	*45	***	562	782	98504
57	Depreciation	3087447	***	-	-	*5318	-	*2732	*12677	*22480	***	22980	19892	2980978
58	Depletion	66366	-	-	-	-	-	-	-	-	***	-	-	66366
59	Advertising	32816	***	-	-	*38	-	*53	*607	*311	***	40	172	30577
60	Pension, prof sh, stock, annuity	257763	-	-	-	-	-	-	*633	*2163	***	2176	659	252132
61	Employee benefit programs	1369211	-	-	-	-	-	*95	*661	*17056	***	7964	2784	1339717
62	Net loss, noncapital assets	3053	***	-	-	-	-	-	-	-	***	11	91	2783
63	Other deductions	11659983	***	-	-	*34657	-	*6275	*15335	*96638	***	95723	71238	11310812
64	Total receipts less total deducts	1917610	***	-	*2751	*967	-	*11174	*24631	*20440	***	34527	23711	1781648
65	Const taxable inc frm rel frn corps	21893	-	-	-	-	-	-	-	-	***	-	-	21893
66	Net income, total	1933476	***	-	*2751	*967	-	*11174	*24631	*20076	***	34244	23711	1798160
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	-
69	Net income, Form 1120S	*62887	-	-	-	-	-	*11174	*2860	*11608	***	-	-	37245
70	Statutory special deductions, total	301280	***	-	-	-	-	-	*2397	*916	***	4656	11730	275530
71	Net operating loss deduction	281034	***	-	-	-	-	-	*1267	*916	***	4656	11730	256448
72	Dividends received deduction	20247	-	-	-	-	-	-	*1130	-	***	-	-0	19082
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	-
74	Income subject to tax	1569309	-	-	*2751	*967	-	-	*19373	*7552	***	29588	11981	1485386
75	Income tax before credits, total	628677	***	-	*413	*145	-	-	*6587	*2917	***	11053	4634	597360
76	Regular tax	547609	-	-	*413	*145	-	-	*6587	*2539	***	10060	4074	519811
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	-
79	Alternative minimum tax	77785	***	-	-	-	-	-	-	*376	***	962	532	74343
80	Environmental tax	3271	***	-	-	-	-	-	-	*2	***	31	29	3194
81	Foreign tax credit	9467	-	-	-	-	-	-	-	-	***	34	-	9433
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	-
84	Nonconventional source fuel credit	31329	-	-	-	-	-	-	-	-	***	-	-	31329
85	General business credit	24340	-	-	*413	-	-	-	*248	*734	***	291	-	22380
86	Prior year minimum tax credit	*8924	-	-	-	-	-	-	-	*231	***	-	-	8693
87	Income tax after credits, total	554616	***	-	-	*145	-	-	*6339	*1952	***	10727	4634	525524

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit

MINOR INDUSTRY 4100
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	7605	***	3656	2355	*662	367	475	*27	***	***	**	-	**
2 Total assets	3248771	***	148936	384236	*254937	272673	1037489	*181790	***	***	**	-	**
3 Cash	393680	***	14507	24123	*29139	44462	113508	*27146	***	***	**	-	**
4 Notes and accounts receivable	414794	***	*5014	*28127	*5775	*29868	192092	*9547	***	***	**	-	**
5 Less: Allowance for bad debts	17741	***	-	-	-	-	*8904	*191	***	***	-	-	**
6 Inventories	75981	***	*3466	*706	*3424	*30135	20149	*4388	***	***	**	-	**
7 Investments in govt. obligations, Total	*771	***	-	-	-	-	*730	-	***	***	-	-	-
8 Tax-exempt securities	*6249	***	-	*5505	-	-	*744	-	***	***	-	-	-
9 Other current assets	215269	***	*4135	*28396	*14949	*12782	97380	*6819	***	***	**	-	**
10 Loans to stockholders	120868	***	*12329	*1296	*14806	*390	*16645	*1925	***	***	-	-	**
11 Mortgage and real estate loans	-	***	-	-	-	-	-	-	***	***	-	-	-
12 Other investments	158115	***	*1824	*11528	*17384	*11509	29512	*17226	***	***	**	-	-
13 Depreciable assets	3426218	***	143095	260841	*184738	*411666	1442833	*257039	***	***	**	-	**
14 Less: Accumulated depreciation	2150252	***	96485	171707	*118669	*279752	921891	*150559	***	***	**	-	**
15 Depletable assets	-	***	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	***	***	-	-	-
17 Land	103712	***	-	*20125	*2878	*2381	33525	*4403	***	***	**	-	**
18 Intangible assets (Amortizable)	224484	***	*3402	*32812	*42544	*14489	*28652	*2549	***	***	**	-	**
19 Less: Accumulated amortization	75735	***	*66	*29891	*6480	*10159	*14391	*233	***	***	**	-	**
20 Other assets	352357	***	*57714	*172374	*64450	*4902	6903	*1731	***	***	**	-	-
21 Total liabilities	3248771	***	148936	384236	*254937	272673	1037489	*181790	***	***	**	-	**
22 Accounts payable	164795	***	*3177	*5161	*2837	*19671	72469	*8869	***	***	**	-	**
23 Mort, notes, and bonds under 1 yr	319818	***	*15782	*27379	*35542	*28964	123666	*23991	***	***	**	-	**
24 Other current liabilities	274082	***	*5319	*6758	*4005	*20010	83796	*11236	***	***	**	-	-
25 Loans from stockholders	167929	***	*47386	*39629	*5593	*13288	*59724	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	920039	***	*38973	134756	*103487	*112485	232397	*26242	***	***	**	-	**
27 Other liabilities	186857	***	*9644	*4851	*28873	*8098	54387	*5269	***	***	**	-	**
28 Net worth	1215250	***	28655	165701	*74600	70157	411050	*106182	***	***	**	-	**
29 Capital stock	300675	***	44773	43952	*15515	7328	53401	*2282	***	***	**	-	**
30 Paid-in or capital surplus	201576	***	*15161	*27416	*9276	*5108	122986	*357	***	***	**	-	-
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	669833	***	8425	65124	*52045	57721	246763	*106055	***	***	**	-	**
33 Retained earnings (S CORP)	209205	***	*-29968	*29584	*4095	-	*114456	-	***	***	-	-	-
34 Less: Cost of treasury stock	166038	***	*9736	*376	*6331	-	126556	*2513	***	***	**	-	-
35 Total receipts	6026524	***	300690	374237	*500167	818376	2328243	*289113	***	***	**	-	**
36 Business receipts	5890934	***	298400	357627	*492967	804043	2274747	*284544	***	***	**	-	**
37 Interest	12796	***	*65	*295	*1696	*700	3612	*1126	***	***	**	-	**
38 Interest on govt. obligations, State and local	*1745	***	-	-	-	-	*128	*23	***	***	-	-	-
39 Rents	22285	***	-	*9728	*1982	*63	*2263	*926	***	***	**	-	-
40 Royalties	288	***	-	-	-	-	-	-	***	***	-	-	**
41 Net S-T cap gain less net LT loss	*552	***	-	-	-	*227	*325	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*7856	***	-	-	-	*1406	*240	-	***	***	-	-	**
43 Net gain, noncapital assets	34347	***	*2225	-	-	*7585	15223	*432	***	***	**	-	-
44 Dividends, domestic corporations	*170	***	-	-	*122	-	*18	*31	***	***	-	-	-
45 Dividends, foreign corporations	-	***	-	-	-	-	-	-	***	***	-	-	-
46 Other receipts	55551	***	-	*6587	*3400	*4352	31688	*2030	***	***	**	-	-
47 Total deductions	5698233	***	280896	336573	*481938	789611	2192049	*273670	***	***	**	-	**
48 Cost of sales and operations	1856123	***	*45369	*26835	*317143	*246346	737541	*79307	***	***	**	-	**
49 Compensation of officers	203465	***	*24174	*27317	*20912	*30471	74885	*7028	***	***	-	-	**
50 Repairs	176410	***	7626	14408	*6390	*37312	55646	*10979	***	***	**	-	**
51 Bad debts	52628	***	-	*708	-	*82	34335	*775	***	***	**	-	**
52 Rent paid on business property	144200	***	*7599	*18017	*7176	28290	46207	*4394	***	***	-	-	**
53 Taxes paid	271604	***	11394	21266	*16895	27948	117617	*15665	***	***	**	-	**
54 Interest paid	113152	***	*5244	16404	*11627	*18512	35320	*3345	***	***	**	-	**
55 Contributions or gifts	2607	***	*636	*435	*6	*266	588	*266	***	***	-	-	**
56 Amortization	15325	***	*75	-	*8212	*2527	*2170	-	***	***	**	-	**
57 Depreciation	367742	***	14401	36083	*20193	41225	157869	*26358	***	***	**	-	**
58 Depletion	-	***	-	-	-	-	-	-	***	***	-	-	-
59 Advertising	38182	***	*8064	*1604	*1330	*5134	12220	*2316	***	***	**	-	**
60 Pension, prof sh, stock, annuity	39232	***	-	-	*149	*5586	16820	*746	***	***	**	-	**
61 Employee benefit programs	181747	***	*2504	*1750	*468	*6702	85009	*5788	***	***	**	-	**
62 Net loss, noncapital assets	*4102	***	-	-	*276	*2403	-	*225	***	***	-	-	**
63 Other deductions	2231714	***	153809	171745	*71161	336807	815822	*116479	***	***	**	-	**
64 Total receipts less total deducts	328291	***	19794	37663	*18228	28765	136193	*15442	***	***	**	-	**
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	326546	***	19794	37663	*18228	28765	136065	*15419	***	***	**	-	**
67 Net income, Form 1120-A	*127	***	*127	-	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	86080	***	*9905	*9389	*2670	-	*50027	-	***	***	-	-	-
70 Statutory special deductions, total	40029	***	*7199	*294	*683	*2434	*18810	*21	***	***	**	-	-
71 Net operating loss deduction	39910	***	*7199	*294	*598	*2434	*18797	-	***	***	**	-	-
72 Dividends received deduction	*119	***	-	-	*85	-	*12	*21	***	***	-	-	-
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	200584	***	*2690	*27980	*14875	26331	67257	*15397	***	***	-	-	**
75 Income tax before credits, total	60406	***	*434	*4958	*3077	6023	23367	*5763	***	***	**	-	**
76 Regular tax	56298	***	*434	*4958	*3077	5894	21146	*5146	***	***	-	-	**
77 Personal holding company tax	-	***	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	4092	***	-	-	-	*129	*2209	*617	***	***	**	-	-
80 Environmental tax	*32	***	-	-	-	-	*12	-	***	***	**	-	**
81 Foreign tax credit	544	***	-	-	-	-	-	-	***	***	-	-	**
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*2257	***	-	-	*265	*1839	*79	*69	***	***	-	-	**
86 Prior year minimum tax credit	*2583	***	-	*849	-	*599	*308	-	***	***	-	-	-
87 Income tax after credits, total	55022	***	*434	*4109	*2812	*3585	22981	*5694	***	***	**	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and warehousing

MINOR INDUSTRY 4200
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	44560	3193	22411	6068	5215	3491	3433	392	***	75	29	31	***
2 Total assets	52160608	-	681158	934360	1807706	2444189	7038594	2850574	***	2608427	1973831	4758716	***
3 Cash	2726749	-	104735	174448	287580	316084	637690	182951	***	133047	74708	160356	***
4 Notes and accounts receivable	10858066	-	52676	180274	421332	697880	1863893	721051	***	645585	345579	873688	***
5 Less: Allowance for bad debts	178955	-	-	-	*1273	3708	14919	11432	***	11334	9589	21619	***
6 Inventories	617024	-	*1924	*23660	29055	27663	134974	133337	***	60414	40931	38296	***
7 Investments in govt. obligations, Total	195221	-	-	*24	*221	*13535	*16352	*20553	***	*11817	5420	14150	***
8 Tax-exempt securities	136156	-	-	-	*3807	*155	*15098	-	***	*5977	2987	39940	***
9 Other current assets	3060210	-	32525	41872	134270	70348	478463	129291	***	151198	140830	265893	***
10 Loans to stockholders	501353	-	102360	*41583	62662	72787	128746	27545	***	*4348	6054	43385	***
11 Mortgage and real estate loans	90361	-	*3810	*522	*5918	*28266	*18234	*19842	***	-	-	3241	***
12 Other investments	5891249	-	*217	*14312	44916	98460	373550	162278	***	178710	154736	402253	***
13 Depreciable assets	50716507	-	1204918	1605897	2747096	3304639	7759073	2722259	***	2407629	1774288	4391702	***
14 Less: Accumulated depreciation	27647823	-	829585	1182470	2021855	2386199	4836400	1446988	***	1189953	788591	1981009	***
15 Depletable assets	*62696	-	*10212	-	-	*12823	*3495	*23550	***	-	-	11633	***
16 Less: Accumulated depletion	*31263	-	*8418	-	-	*4587	*1978	*12832	***	-	-	3368	***
17 Land	2229961	-	*1998	*21039	34724	77626	259233	87102	***	107731	104760	196513	***
18 Intangible assets (Amortizable)	1817685	-	4986	*8256	47026	80649	159284	65082	***	44008	73034	159893	***
19 Less: Accumulated amortization	399400	-	4123	*4269	40310	24334	59086	*16096	***	8480	14596	28549	***
20 Other assets	1514810	-	2923	9213	52537	62104	102891	43079	***	67730	63282	192319	***
21 Total liabilities	52160608	-	681158	934360	1807706	2444189	7038594	2850574	***	2608427	1973831	4758716	***
22 Accounts payable	7271273	-	16028	79809	202693	272339	887378	389089	***	246317	140002	328474	***
23 Mort, notes, and bonds under 1 yr	3236849	-	129825	118186	272462	340820	785905	333349	***	257788	135262	299379	***
24 Other current liabilities	4389944	-	40143	57515	140490	102501	520110	140100	***	251571	179866	411993	***
25 Loans from stockholders	1296195	-	137740	186818	134499	132730	218964	*33752	***	*3633	21547	36324	***
26 Mort, notes, bonds, 1 yr or more	11209462	-	202721	242001	425168	517922	1862057	782896	***	650860	689355	1054755	***
27 Other liabilities	3942308	-	*15311	*13132	22731	87393	114241	58166	***	218764	93003	290400	***
28 Net worth	20814577	-	139389	236898	609663	990483	2649939	1113224	***	979495	714797	2337391	***
29 Capital stock	1726949	-	193790	55129	104850	146553	243596	120995	***	34283	175685	160467	***
30 Paid-in or capital surplus	4443996	-	45209	*16205	97243	108623	176163	119775	***	99906	211229	571321	***
31 Retained earnings, appropriated	*233661	-	-	-	-	-	*32310	-	***	-	-	-	***
32 Retained earnings, unappropriate	12146246	-	-37420	70014	376915	609950	1461609	256759	***	552375	197553	1309650	***
33 Retained earnings (S CORP)	3156787	-	-34056	101515	106414	172790	814163	660250	***	321071	137433	349890	***
34 Less: Cost of treasury stock	893060	-	*28135	*5965	*75759	47434	77902	*44556	***	28140	7103	53937	***
35 Total receipts	112654311	706152	4927843	4611881	6234116	7618230	18914318	6029384	***	5027180	3112916	7238796	***
36 Business receipts	109838300	600466	4872981	4590487	6048532	7513168	18590425	5943599	***	4759019	3050450	7038009	***
37 Interest	395191	*5468	*1846	2551	7778	12860	22974	4183	***	9239	10952	47909	***
38 Interest on govt. obligations, State and local	16469	-	-	-	*248	*312	2970	*1806	***	*555	87	2455	***
39 Rents	816333	*14752	*1071	*748	19454	*33460	70652	*9736	***	16048	10764	65626	***
40 Royalties	31723	-	-	-	-	-	-	-	***	*843	-	4949	***
41 Net S-T cap gain less net LT loss	4557	-	-	-	*182	*927	*196	*126	***	*252	7	647	***
42 Net L-T cap gain less net ST loss	112154	*18054	*2447	-	*15237	4376	15119	*1481	***	*8675	592	7354	***
43 Net gain, noncapital assets	441615	56679	*33608	16706	25934	29060	67705	32070	***	18629	23039	39387	***
44 Dividends, domestic corporations	15650	-	-	*9	*427	*625	3657	*58	***	*2462	10	2495	***
45 Dividends, foreign corporations	7892	-	-	-	-	-	-	-	***	116	-	2058	***
46 Other receipts	974427	*10733	15889	1380	116324	23441	140621	36326	***	211343	17016	27906	***
47 Total deductions	107456797	605107	4627046	4449132	5938148	7320152	18202258	5792121	***	4847207	3027633	6844498	***
48 Cost of sales and operations	33888312	*182435	1107538	1485312	2117172	3098114	8107339	3081279	***	1435450	901662	2563762	***
49 Compensation of officers	2118982	*18214	250805	349262	263225	246551	485467	102120	***	56979	24515	65612	***
50 Repairs	2440159	25793	234557	157544	200134	149618	359187	102568	***	72127	73898	115537	***
51 Bad debts	214963	*165	*4509	*1280	17111	11691	46212	10805	***	8478	7129	17166	***
52 Rent paid on business property	4570262	*15563	305610	177692	291106	325093	677085	119765	***	532417	380827	296248	***
53 Taxes paid	5029633	31564	178975	216332	284397	260358	780550	207297	***	257093	161027	354805	***
54 Interest paid	1368556	13468	44207	35392	76998	103525	232505	84094	***	70620	57212	123790	***
55 Contributions or gifts	29526	*4	*270	*681	1182	1397	3183	879	***	718	685	2219	***
56 Amortization	78866	*950	*284	*461	8005	5675	7243	6025	***	3991	7574	6282	***
57 Depreciation	4954497	36483	179075	177259	275292	340896	776800	264269	***	248655	207614	511999	***
58 Depletion	6276	-	-	-	-	*1322	*347	*562	***	*1278	561	1833	***
59 Advertising	333952	*1330	7958	10906	13181	14320	47899	12736	***	10761	3995	11320	***
60 Pension, prof sh, stock, annuity	1229792	*61	*1701	*10185	*4701	18712	89336	34340	***	18516	8959	38519	***
61 Employee benefit programs	3399506	*8464	30828	55618	76394	131007	262711	84325	***	149420	66467	178955	***
62 Net loss, noncapital assets	56140	*984	*10549	*845	*1652	*2007	1202	*1204	***	*699	196	575	***
63 Other deductions	47737374	269630	2270179	1770365	2307598	2609866	6325192	1679854	***	1980003	1125313	2555876	***
64 Total receipts less total deducts	5197514	101044	300798	162749	295969	298078	712059	237263	***	179973	85283	394297	***
65 Const taxable inc frm rel frn corps	20077	-	-	-	-	-	-	-	***	392	1092	1309	***
66 Net income, total	5201123	101044	300798	162749	295720	297766	709089	235457	***	179810	86289	393151	***
67 Net income, Form 1120-A	16217	-	13225	*907	*2085	-	-	-	***	-	-	-	***
68 Net income, Form 1120F	*1042	*1042	-	-	-	-	-	-	***	-	-	-	***
69 Net income, Form 1120S	1306190	*36962	196929	95920	116481	135573	336424	137315	***	56636	17349	71175	***
70 Statutory special deductions, total	463986	*28193	54236	30604	71842	32908	107226	26320	***	20008	15579	27457	***
71 Net operating loss deduction	452801	*28193	54236	30598	71554	32531	104454	*26279	***	18284	15571	25642	***
72 Dividends received deduction	11185	-	-	*6	*289	*376	2773	*41	***	*1723	8	1815	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	-	***
74 Income subject to tax	3426044	35890	49632	36225	107397	129285	266217	71900	***	103382	53362	294519	***
75 Income tax before credits, total	1149698	8819	8026	5549	20443	31197	84709	25313	***	38562	19220	105267	***
76 Regular tax	1125853	7434	8024	5549	20022	30409	79574	23810	***	35115	18143	102024	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	-	-	***
79 Alternative minimum tax	20371	*1385	*1	-	*420	*788	5134	*1501	***	3383	1012	2834	***
80 Environmental tax	3509	-	-	-	-	-	*-0	*2	***	99	65	409	***
81 Foreign tax credit	14455	-	-	-	-	*3	-	-	***	67	256	1111	***
82 U.S. Possessions tax credit	15	-	-	-	-	15	-	-	***	-	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	-	***
84 Nonconventional source fuel credit	*14	-	-	-	-	*-0	-	-	***	-	-	13	***
85 General business credit	19961	-	*105	-	*462	*1356	1941	*1022	***	*135	425	1200	***
86 Prior year minimum tax credit	17305	-	-	-	*1132	*324	4042	-	***	*870	449	6232	***
87 Income tax after credits, total	1097949	8819	7920	5549	18849	29498	78725	24291	***	37490	18089	96710	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: water transportation

MINOR INDUSTRY 4400
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	4335	*197	*1650	*720	*694	522	399	*59	38	*17	18	10	11
2 Total assets	17170434	-	*84655	*132271	*239564	392519	889434	*365606	567543	*620907	1252548	1596998	11028389
3 Cash	976861	-	*25968	*50700	*24717	52311	89281	*46658	80371	*35738	128335	107548	335235
4 Notes and accounts receivable	1967525	-	*7648	*13893	*38821	*54558	197622	*88200	88711	*117524	178582	257370	924596
5 Less: Allowance for bad debts	50349	-	-	-	*348	*2399	*1453	*1778	*896	*2083	3944	4804	32644
6 Inventories	307317	-	*13367	*51	*13919	*39216	*14305	*1755	*9977	*5116	24521	34092	150998
7 Investments in govt. obligations, Total	34452	-	-	-	-	-	-	-	-	-	25808	1139	7504
8 Tax-exempt securities	*11899	-	-	-	-	-	-	-	*1330	-	10568	-	-
9 Other current assets	622423	-	*594	*174	*6763	*20893	66649	*11660	52346	*14957	89090	57669	301627
10 Loans to stockholders	53598	-	*991	-	*1328	*6031	*11452	-	*20218	*5264	8315	-	-
11 Mortgage and real estate loans	*117021	-	-	-	-	-	*46687	-	*6828	-	32604	27549	3353
12 Other investments	4132288	-	*14949	*1243	*12189	*37979	*80186	*73220	*3795	*16940	187131	225567	3479088
13 Depreciable assets	14078825	-	*58532	*141429	*361398	234009	743229	*231174	732501	*763182	1151123	1451382	8210866
14 Less: Accumulated depreciation	6948529	-	*44740	*79363	*219980	131004	414765	*103924	469685	*355678	677660	666409	3785320
15 Depletable assets	*97605	-	-	-	-	-	-	*7179	-	-	-	-	90426
16 Less: Accumulated depletion	*56093	-	-	-	-	-	-	*2207	-	-	-	-	53886
17 Land	315589	-	*4879	*3715	-	*33864	*45304	*10787	*13045	*4044	66663	7281	126005
18 Intangible assets (Amortizable)	190181	-	*121	-	*247	-	*112	*1209	*7305	*10299	19293	42140	109455
19 Less: Accumulated amortization	72074	-	*121	-	*76	-	*37	*1148	*1007	*3924	13631	17303	34825
20 Other assets	1391896	-	*2467	*427	*587	*47061	*10860	*2823	*22705	*9529	25748	73777	1195911
21 Total liabilities	17170434	-	*84655	*132271	*239564	392519	889434	*365606	567543	*620907	1252548	1596998	11028389
22 Accounts payable	1016960	-	*1283	*8103	*3808	*76975	111980	*65351	81518	*52250	148244	214838	252609
23 Mort, notes, and bonds under 1 yr	744289	-	*3819	*6291	*39591	*18619	72655	*58913	*38942	*34325	88498	78976	303659
24 Other current liabilities	1344145	-	*2844	*7354	*19353	*5093	173861	*8827	32167	*40691	112718	76929	864308
25 Loans from stockholders	263026	-	*9402	*6987	*53318	*9972	*123173	*2191	*1692	*6000	50211	80	-0
26 Mort, notes, bonds, 1 yr or more	4657760	-	*3852	*26959	*53671	*113802	110349	*118699	*119842	*254522	325355	485310	3045399
27 Other liabilities	2394809	-	-	-	*94	*11905	72346	*13431	*64525	*29311	68286	194056	1940855
28 Net worth	6749446	-	*63455	*76578	*69729	156151	225069	*98194	228857	*203808	459237	546809	4621558
29 Capital stock	645737	-	*21374	*31855	*40123	8522	70793	*79945	9068	*24142	49204	19130	291579
30 Paid-in or capital surplus	1615102	-	-	*3828	*5624	*1938	*32095	*5663	*27438	*27521	40391	266250	1204353
31 Retained earnings, appropriated	*30019	-	-	-	*8798	-	-	-	-	-	2808	3476	14937
32 Retained earnings, unappropriate	4320357	-	*23653	*16385	*30949	*78182	89669	*28107	*85881	*139584	378162	237282	3212504
33 Retained earnings (S CORP)	342470	-	*18428	*24510	*-8815	*79755	*65240	-	*117117	*12639	1248	32348	-
34 Less: Cost of treasury stock	204240	-	-	-	*6950	*12247	*32728	*15521	*10647	*78	12577	11677	101815
35 Total receipts	16855396	*263150	*536550	*300279	*552046	923089	1123939	*541291	764211	*737158	1077539	1728849	8307295
36 Business receipts	15628019	*242848	*517190	*290061	*549830	918115	1029823	*479823	706683	*704076	1004569	1655690	7529312
37 Interest	261604	1152	*33	*823	*908	*1772	7075	*4728	*2481	*3567	12804	18807	207451
38 Interest on govt. obligations, State and local	*2032	-	-	-	-	*26	-	*1	*1524	-	481	-	-
39 Rents	246781	-	-	-	-	*613	*25217	*6460	*16678	*1447	6912	635	188819
40 Royalties	*3844	-	-	-	-	-	*727	*2839	-	*1	-	17	260
41 Net S-T cap gain less net LT loss	4764	-	-	-	-	-	-	-	-	-	1351	-	3413
42 Net L-T cap gain less net ST loss	79020	7139	-	-	-	-	*135	*5139	*5316	*1801	30051	2864	26575
43 Net gain, noncapital assets	141008	-	-	-	-	*1500	*23529	*22107	*15347	*3606	5896	21940	47081
44 Dividends, domestic corporations	7462	-	-	-	-	-	*259	-	-	*945	2041	301	3917
45 Dividends, foreign corporations	16042	-	-	-	-	-	-	-	-	-	1360	49	14632
46 Other receipts	464821	12011	*19327	*9396	*1308	*1062	37174	*20194	*16181	*21714	12074	28546	285834
47 Total deductions	15974380	*249974	*507861	*284935	*532275	854793	1029816	*498546	696966	*675567	975752	1631327	8036567
48 Cost of sales and operations	8466651	*164014	*127262	*53963	*215424	*393800	467788	*67228	*393410	*422780	459969	1024752	4676262
49 Compensation of officers	298363	-	*36726	*12997	*43017	*27234	50804	*10713	*15529	*12477	21041	13200	54625
50 Repairs	417888	*19055	*6007	*9122	*27091	41709	55569	*25761	*15957	*15345	33751	42640	125881
51 Bad debts	59173	1822	*1457	*3225	*1609	*4736	*3113	*507	*2032	*1632	4233	6106	28701
52 Rent paid on business property	507052	*7708	*50603	*4437	*25336	*15061	20989	*7248	24397	*2222	36371	68564	244116
53 Taxes paid	341665	*1261	*18876	*16229	*18358	21561	29522	*20599	17967	*16995	34976	34185	111136
54 Interest paid	516099	9427	*1445	*6887	*7542	16566	20145	*7933	*13912	*21646	27895	48369	334331
55 Contributions or gifts	12111	*166	*239	*3	*183	*89	*253	*33	*288	*868	828	627	8533
56 Amortization	30794	312	*24	-	*49	-	*29	*212	*373	*1609	6059	5054	17072
57 Depreciation	805221	*8283	*7502	*8019	*21595	30058	46160	*22831	39284	*49999	57375	78677	435439
58 Depletion	*5579	-	-	-	-	-	*109	*1105	-	-	-	3	4363
59 Advertising	59010	6315	*2695	*380	*1098	*9114	11578	*1311	7779	*756	3666	2214	12105
60 Pension, prof sh, stock, annuity	76337	-	-	*857	*519	-	*7303	*1387	*1706	*3214	5961	5300	50091
61 Employee benefit programs	343687	-	*968	*361	*3681	*8586	9152	*4134	*9491	*10701	19716	42633	234264
62 Net loss, noncapital assets	2252	-	-	-	-	-	*234	-	*159	*95	278	823	664
63 Other deductions	4032497	*31611	*254056	*168455	*166774	286279	307069	*327543	154682	*115228	263635	258180	1698985
64 Total receipts less total deducts	881016	*13176	*28689	*15344	*19771	68296	94123	*42745	67244	*61591	101787	97523	270728
65 Const taxable inc frm rel frn corps	51899	-	-	-	-	-	-	-	-	-	1017	2523	48360
66 Net income, total	930884	*13176	*28689	*15344	*19771	68270	94123	*42745	65720	*61591	102323	100045	319087
67 Net income, Form 1120-A	*4043	-	*4043	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	2557	2557	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	169528	-	*13553	*10396	*2885	*55356	*39333	-	*32942	*8638	1253	5170	-
70 Statutory special deductions, total	176952	*9121	*2106	*64	*7085	-	*5516	*27021	*20166	*23948	23765	21822	36340
71 Net operating loss deduction	166144	*9121	*2106	*64	*7085	-	*5335	*27021	*20166	23195	21252	21581	29219
72 Dividends received deduction	9763	-	-	-	-	-	*181	-	-	*753	1467	241	7122
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	587806	*4055	*13031	*4884	*9801	*12914	52602	*15724	*12613	*29078	77305	73053	282747
75 Income tax before credits, total	215110	*225	*1955	*732	*1525	*2818	16791	*8993	*4674	*11020	27062	27065	112252
76 Regular tax	193774	*225	*1955	*732	*1525	*2818	16726	*5226	*4318	*9919	26385	25166	98779
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	20447	-	-	-	-	-	*60	*3751	*344	*1048	568	1788	12888
80 Environmental tax	889	-	-	-	-	-	*4	*16	*12	*53	108	111	585
81 Foreign tax credit	18657	-	-	-	-	-	*190	-	-	-	1399	1002	16067
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*8744	-	-	-	*286	-	*1048	*5	-	*160	102	-	7144
86 Prior year minimum tax credit	*2694	-	-	-	-	-	-	*4	*364	*75	773	1315	162
87 Income tax after credits, total	185015	*225	*1955	*732	*1239	*2818	15553	*8984	*4309	*10785	24789	24748	88879

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

MINOR INDUSTRY 4500
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	2603	*223	*1492	-	*439	*183	*143	*57	*25	*17	***	***	***
2 Total assets	17430656	-	*52866	-	*152181	*116489	*294076	*413491	*350163	*664719	***	***	***
3 Cash	1672199	-	*8223	-	*45247	*13963	*12057	*11815	*43056	*82921	***	***	***
4 Notes and accounts receivable	2568061	-	*9303	-	*31357	*20045	*60465	*205743	*146309	*183215	***	***	***
5 Less: Allowance for bad debts	90818	-	-	-	*540	-	-	*1582	*7481	*9391	***	***	***
6 Inventories	660957	-	*1886	-	*1192	*4229	*64655	*59706	*7829	*94389	***	***	***
7 Investments in govt. obligations, Total	*2456	-	-	-	-	*2456	-	-	-	-	***	***	***
8 Tax-exempt securities	*18862	-	-	-	-	*18862	-	-	-	-	***	***	***
9 Other current assets	545109	-	*5522	-	*5452	-	*35448	*9180	*18231	*23474	***	***	***
10 Loans to stockholders	15989	-	-	-	*889	*619	*1476	*5654	*1449	-	***	***	***
11 Mortgage and real estate loans	*998	-	-	-	-	-	-	*543	-	-	***	***	***
12 Other investments	691437	-	-	-	*11187	*32677	*747	*1190	*732	*21338	***	***	***
13 Depreciable assets	16587833	-	*44329	-	*195294	*91015	*221056	*222888	*180556	*377001	***	***	***
14 Less: Accumulated depreciation	7183726	-	*17383	-	*140675	*68581	*119396	*115325	*82807	*176072	***	***	***
15 Depletable assets	118945	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	42832	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	109160	-	-	-	-	-	-	*221	*11544	*14458	***	***	***
18 Intangible assets (Amortizable)	311342	-	*1218	-	*3678	*28	*751	*1435	-	*38884	***	***	***
19 Less: Accumulated amortization	74064	-	*232	-	*3658	*28	*683	*670	-	*5391	***	***	***
20 Other assets	1518748	-	*-0	-	*2758	*1204	*17500	*12691	*30747	*19892	***	***	***
21 Total liabilities	17430656	-	*52866	-	*152181	*116489	*294076	*413491	*350163	*664719	***	***	***
22 Accounts payable	1720816	-	*944	-	*18064	*4998	*42326	*163515	*59539	*278109	***	***	***
23 Mort, notes, and bonds under 1 yr	772865	-	*12183	-	*11151	*6604	*12942	*60123	*34891	*142088	***	***	***
24 Other current liabilities	2310102	-	-	-	*21262	*2743	*6321	*25781	*70309	*136851	***	***	***
25 Loans from stockholders	121181	-	*3259	-	*1518	*619	*106293	*3092	*1504	*775	***	***	***
26 Mort, notes, bonds, 1 yr or more	4881438	-	*4322	-	*12094	*59351	*106709	*34141	*46607	*300379	***	***	***
27 Other liabilities	2297406	-	*-60	-	*4996	-	*14172	*-976	*-1416	*88534	***	***	***
28 Net worth	5326847	-	*32218	-	*83097	*42174	*5313	*127814	*138730	*-282017	***	***	***
29 Capital stock	840895	-	*15458	-	*10858	*3040	*8718	*3568	*33780	*17144	***	***	***
30 Paid-in or capital surplus	2389213	-	*127794	-	*48875	*4836	*2012	*126867	*621	*116796	***	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings, unappropriate	2090730	-	*-12307	-	*44240	*4028	*38235	*55597	*28763	*-398236	***	***	***
33 Retained earnings (S CORP)	50529	-	*-98726	-	*-20875	*30270	*-32876	*-55385	*75709	*-11616	***	***	***
34 Less: Cost of treasury stock	44520	-	-	-	-	-	*10775	*2833	*143	*6105	***	***	***
35 Total receipts	24639471	*21074	*250624	-	*526369	*149291	*572780	*1301846	*1188153	*1754764	***	***	***
36 Business receipts	23931365	*167	*203356	-	*503131	*137038	*545911	*1287631	*1181502	*1718680	***	***	***
37 Interest	76937	*1091	*124	-	*1195	*5036	*230	*185	*791	*1976	***	***	***
38 Interest on govt. obligations, State and local	*3268	-	-	-	-	*564	-	-	-	-	***	***	***
39 Rents	145648	-	-	-	*15620	-	-	-	*421	*1732	***	***	***
40 Royalties	11332	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*1321	-	-	-	*88	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	*22669	*2910	*1272	-	-	-	-	-	-	-	***	***	***
43 Net gain, noncapital assets	235105	*16367	*43308	-	*2650	-	*23714	*25141	*108	*6249	***	***	***
44 Dividends, domestic corporations	*1070	-	-	-	*67	-	-	-	*7	-	***	***	***
45 Dividends, foreign corporations	8867	-	-	-	-	-	-	-	-	-	***	***	***
46 Other receipts	201889	*539	*2565	-	*3618	*6653	*2925	*-11111	*5325	*26126	***	***	***
47 Total deductions	23450065	*5457	*209767	-	*486954	*132801	*538233	*1263397	*1151696	*1706993	***	***	***
48 Cost of sales and operations	9900866	*709	*28178	-	*265681	*51260	*326846	*991166	*782532	*989013	***	***	***
49 Compensation of officers	172616	-	*16644	-	*23557	*1288	*12447	*14509	*16548	*11596	***	***	***
50 Repairs	1107125	*534	*7053	-	*13768	*16988	*15041	*4478	*10657	*31581	***	***	***
51 Bad debts	98285	-	-	-	*2683	-	*6530	*4483	*4975	*9225	***	***	***
52 Rent paid on business property	1616763	-	*19888	-	*10130	*3250	*5766	*16235	*20975	*63345	***	***	***
53 Taxes paid	803511	*4	*7458	-	*12606	*3615	*13932	*19541	*16189	*31871	***	***	***
54 Interest paid	430616	*233	*1532	-	*3799	*3254	*10711	*11121	*4913	*20628	***	***	***
55 Contributions or gifts	6603	-	*20	-	*162	*2	*98	*104	*18	*37	***	***	***
56 Amortization	25562	-	*114	-	*154	*5	*75	-	*112	*2452	***	***	***
57 Depreciation	1512522	*1151	*10747	-	*17864	*5721	*26923	*22341	*19912	*38891	***	***	***
58 Depletion	23211	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	248719	-	*737	-	*517	*678	*790	*1991	*4162	*13579	***	***	***
60 Pension, prof sh, stock, annuity	325860	-	-	-	*4185	-	*2052	*1470	*2712	*7394	***	***	***
61 Employee benefit programs	826088	-	*3794	-	*5880	*326	*3620	*8308	*13773	*20220	***	***	***
62 Net loss, noncapital assets	7211	-	-	-	-	*62	-	*19	*39	*1618	***	***	***
63 Other deductions	6344508	*2826	*113600	-	*125968	*46351	*113401	*167632	*254179	*465543	***	***	***
64 Total receipts less total deducts	1189406	*15616	*40857	-	*39415	*16490	*34547	*38449	*36457	*47771	***	***	***
65 Const taxable inc frm rel frn corps	16825	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1202963	*15616	*40857	-	*39415	*15926	*34547	*38449	*36457	*47771	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	173449	*11410	*30952	-	*24838	*9500	*32966	*18761	*20734	*2277	***	***	***
70 Statutory special deductions, total	182657	-	-	-	*13272	*4715	*373	*5626	*5	*29717	***	***	***
71 Net operating loss deduction	178798	-	-	-	*13225	*4715	*373	*5626	-	*29717	***	***	***
72 Dividends received deduction	*3859	-	-	-	*47	-	-	-	*5	-	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	846857	*4206	*9906	-	*1304	*1711	*1208	*14062	*15718	*15777	***	***	***
75 Income tax before credits, total	322791	*631	*3287	-	*196	*257	*214	*4793	*5509	*5887	***	***	***
76 Regular tax	293605	*631	*3287	-	*196	*257	*214	*4640	*5310	*5364	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	27617	-	-	-	-	-	-	*147	*196	*497	***	***	***
80 Environmental tax	1568	-	-	-	-	-	-	*6	*2	*26	***	***	***
81 Foreign tax credit	*1674	-	-	-	-	-	-	*832	-	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	4107	*330	-	-	*40	-	-	-	*27	30	***	***	***
86 Prior year minimum tax credit	37476	-	-	-	-	-	-	-	-	362	***	***	***
87 Income tax after credits, total	279533	*301	*3287	-	*155	*257	*214	*3962	*5482	*5495	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

MINOR INDUSTRY 4600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	61	-	-	-	-	-	*12	*17	*15	*9	***	***	**
2 Total assets	2506319	-	-	-	-	-	*22134	*98195	*254661	*335257	***	***	**
3 Cash	46805	-	-	-	-	-	*80	*8413	*9867	*20046	***	***	**
4 Notes and accounts receivable	223724	-	-	-	-	-	*5148	*9561	*26574	*43417	***	***	**
5 Less: Allowance for bad debts	54	-	-	-	-	-	-	-	-	-	***	***	-
6 Inventories	23152	-	-	-	-	-	*4424	*3227	*1939	*4234	***	***	**
7 Investments in govt. obligations, Total	*3098	-	-	-	-	-	*2597	-	-	-	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	240820	-	-	-	-	-	*45	*958	*13661	*8741	***	***	**
10 Loans to stockholders	16539	-	-	-	-	-	-	-	-	-	***	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	*141093	-	-	-	-	-	-	*2695	*964	*96340	***	***	**
13 Depreciable assets	3854198	-	-	-	-	-	*122662	*238697	*625760	*447893	***	***	**
14 Less: Accumulated depreciation	2194632	-	-	-	-	-	*113253	*163114	*439396	*299095	***	***	**
15 Depletable assets	*59429	-	-	-	-	-	-	-	-	*3021	***	***	-
16 Less: Accumulated depletion	*5760	-	-	-	-	-	-	-	-	*1512	***	***	-
17 Land	12552	-	-	-	-	-	*422	*106	*1229	2172	***	***	**
18 Intangible assets (Amortizable)	*35775	-	-	-	-	-	-	-	-	*20394	***	***	-
19 Less: Accumulated amortization	*15159	-	-	-	-	-	-	-	-	*13833	***	***	-
20 Other assets	64739	-	-	-	-	-	*9	*-2346	*14063	*3440	***	***	**
21 Total liabilities	2506319	-	-	-	-	-	*22134	*98195	*254661	*335257	***	***	**
22 Accounts payable	124792	-	-	-	-	-	*3954	*14731	*22157	*35668	***	***	**
23 Mort, notes, and bonds under 1 yr	211444	-	-	-	-	-	-	*5506	*3335	*15988	***	***	**
24 Other current liabilities	124542	-	-	-	-	-	*6065	*9965	*20816	*10612	***	***	**
25 Loans from stockholders	880	-	-	-	-	-	-	-	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	915674	-	-	-	-	-	-	*16997	*32019	*110254	***	***	**
27 Other liabilities	648003	-	-	-	-	-	*-280	*20155	*44207	*65856	***	***	**
28 Net worth	480985	-	-	-	-	-	*12396	*30842	*132127	*96879	***	***	**
29 Capital stock	153183	-	-	-	-	-	*7193	*12249	*35042	*23634	***	***	**
30 Paid-in or capital surplus	104665	-	-	-	-	-	*10624	-	*7407	*2652	***	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	225519	-	-	-	-	-	*-5421	*18593	*92059	*70593	***	***	**
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	***	***	-
34 Less: Cost of treasury stock	*2382	-	-	-	-	-	-	-	*2380	-	***	***	-
35 Total receipts	2182645	-	-	-	-	-	*66290	*98125	*260417	*731577	***	***	**
36 Business receipts	2019201	-	-	-	-	-	*49003	*87849	*254629	*714550	***	***	**
37 Interest	33667	-	-	-	-	-	*198	*1218	*1915	*1100	***	***	**
38 Interest on govt. obligations, State and local	90	-	-	-	-	-	-	-	-	-	***	***	**
39 Rents	10905	-	-	-	-	-	-	*62	*2788	223	***	***	**
40 Royalties	*185	-	-	-	-	-	-	-	-	*185	***	***	-
41 Net S-T cap gain less net LT loss	27	-	-	-	-	-	-	-	-	-	***	***	**
42 Net L-T cap gain less net ST loss	*18627	-	-	-	-	-	*17277	-	-	*175	***	***	**
43 Net gain, noncapital assets	1901	-	-	-	-	-	-	*3	*178	*233	***	***	**
44 Dividends, domestic corporations	27	-	-	-	-	-	-	-	-	-	***	***	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	98014	-	-	-	-	-	*-189	*8992	*908	*15112	***	***	**
47 Total deductions	1494753	-	-	-	-	-	*28773	*62337	*157613	*646380	***	***	**
48 Cost of sales and operations	882634	-	-	-	-	-	*10045	*5113	*60485	*573842	***	***	**
49 Compensation of officers	*5025	-	-	-	-	-	-	-	395	*1713	***	***	**
50 Repairs	100769	-	-	-	-	-	*2791	*9584	*11659	*5372	***	***	**
51 Bad debts	*59	-	-	-	-	-	*-0	-	-	-	***	***	-
52 Rent paid on business property	9678	-	-	-	-	-	*62	*2311	*2528	*1245	***	***	**
53 Taxes paid	102606	-	-	-	-	-	*4751	*4991	*18634	*10715	***	***	**
54 Interest paid	77658	-	-	-	-	-	*197	*158	*1662	*15800	***	***	**
55 Contributions or gifts	485	-	-	-	-	-	-	*23	*59	*56	***	***	**
56 Amortization	2858	-	-	-	-	-	-	*2	*225	*684	***	***	**
57 Depreciation	71603	-	-	-	-	-	*923	*2234	*8182	*8021	***	***	**
58 Depletion	*4181	-	-	-	-	-	-	-	-	*1846	***	***	-
59 Advertising	*14	-	-	-	-	-	-	*12	-	*2	***	***	-
60 Pension, prof sh, stock, annuity	4079	-	-	-	-	-	-	-	181	*515	***	***	**
61 Employee benefit programs	13829	-	-	-	-	-	-	-	*2319	*1624	***	***	**
62 Net loss, noncapital assets	*254	-	-	-	-	-	*67	*110	-	4	***	***	**
63 Other deductions	219020	-	-	-	-	-	*9937	*37799	*51285	*24941	***	***	**
64 Total receipts less total deducts	687892	-	-	-	-	-	*37516	*35788	*102804	*85197	***	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	687802	-	-	-	-	-	*37516	*35788	*102804	*85197	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Statutory special deductions, total	*38617	-	-	-	-	-	-	-	*9134	-	***	***	**
71 Net operating loss deduction	*38598	-	-	-	-	-	-	-	*9134	-	***	***	**
72 Dividends received deduction	19	-	-	-	-	-	-	-	-	-	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	649185	-	-	-	-	-	*37516	*35788	*93670	*85197	***	***	**
75 Income tax before credits, total	226827	-	-	-	-	-	*13215	*12175	*32110	*29497	***	***	**
76 Regular tax	225110	-	-	-	-	-	*12756	*12168	*31900	*29413	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*1018	-	-	-	-	-	*442	-	*118	-	***	***	-
80 Environmental tax	699	-	-	-	-	-	*17	*7	*92	*84	***	***	**
81 Foreign tax credit	*8748	-	-	-	-	-	*7472	-	-	-	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	***	***	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
87 Income tax after credits, total	218079	-	-	-	-	-	*5743	*12175	*32110	*29497	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	20248	*1200	10866	3742	1784	1215	1086	178	112	36	12	10	6
2 Total assets	20910292	-	424559	605420	599266	828310	2185865	1252197	1739172	1161300	774894	1602820	9736488
3 Cash	1778696	-	116802	121827	160998	157198	309815	183551	215708	136116	105344	25725	245612
4 Notes and accounts receivable	3951899	-	86127	159027	167668	269345	756916	406559	662802	298916	235654	508673	400212
5 Less: Allowance for bad debts	54182	-	-	*110	*2086	*2101	4748	*4459	12641	*5804	2990	9800	9443
6 Inventories	174535	-	*60	*1353	*16057	*173	25728	*18566	22707	*3032	26342	2571	57947
7 Investments in govt. obligations, Total	67415	-	-	-	*1084	*2375	*20149	-	*16304	*21179	5543	-	782
8 Tax-exempt securities	*37563	-	-	-	-	-	*5307	-	*752	-	31204	-	300
9 Other current assets	1813392	-	22202	31094	41067	36098	202932	91227	144077	115328	74731	315139	739498
10 Loans to stockholders	301679	-	21799	*100462	*9332	*31707	98795	*12556	*4613	*3513	6236	11415	1251
11 Mortgage and real estate loans	*380615	-	-	*5675	-	*5765	-	-	*264	*525	-	-	368386
12 Other investments	3542359	-	-	*32854	*7925	*36585	89557	127251	108989	120844	48866	254347	2715141
13 Depreciable assets	16126920	-	366405	403595	358576	662675	1184506	733194	726099	646996	422091	560028	10062753
14 Less: Accumulated depreciation	8407829	-	244436	281218	245036	402182	599038	400936	387823	281564	208127	193909	5163561
15 Depletable assets	*18505	-	-	-	*818	*4490	-	-	*13198	-	-	-	-
16 Less: Accumulated depletion	*6060	-	-	-	*79	-	-	-	*5981	-	-	-	-
17 Land	240042	-	-	*4597	*11261	*23144	*14399	*17389	41333	*27634	8819	41042	50424
18 Intangible assets (Amortizable)	480970	-	14297	*3277	*27205	34886	59189	*20621	141095	*4930	16883	30534	128053
19 Less: Accumulated amortization	128950	-	9164	*859	*18575	24520	14501	*3744	33490	*2129	3787	4308	13872
20 Other assets	592721	-	50467	23847	63053	-7328	36858	50421	81166	71785	8084	61364	153004
21 Total liabilities	20910292	-	424559	605420	599266	828310	2185865	1252197	1739172	1161300	774894	1602820	9736488
22 Accounts payable	2921976	-	43111	58527	111939	167786	626486	265813	372935	274849	244636	368398	387495
23 Mort, notes, and bonds under 1 yr	2674800	-	17851	*22575	*53308	38275	193764	73148	169570	136186	108196	319720	1542207
24 Other current liabilities	2410246	-	54894	60367	37625	64684	387110	199577	278287	175784	111748	452766	587403
25 Loans from stockholders	1008864	-	59039	*33065	*69584	*16600	127583	*427	*10016	*32324	-	26822	633404
26 Mort, notes, bonds, 1 yr or more	4441724	-	111874	108881	*55684	218035	279721	129506	456438	146727	50211	180329	2704319
27 Other liabilities	1073543	-	*4227	*22222	*28733	*19171	30598	97217	67364	90846	12365	17717	683084
28 Net worth	6379139	-	133564	299784	242394	303759	540603	486508	384562	304584	247737	237069	3198576
29 Capital stock	625840	-	80542	72972	21374	25863	30152	10666	77466	120856	40235	44825	100890
30 Paid-in or capital surplus	2597228	-	66557	*50634	41979	*38151	187015	197715	88534	34038	31818	197588	1663200
31 Retained earnings, appropriated	*7703	-	-	-	-	-	*7350	-	*347	*6	-	-	-
32 Retained earnings, unappropriate	2997026	-	999	185917	165195	216896	260975	138747	209475	161456	103308	72231	1481827
33 Retained earnings (S CORP)	424919	-	-8790	*15323	*26495	*29814	96558	*146181	*34627	*-4026	88735	-	-
34 Less: Cost of treasury stock	273577	-	*5744	*25062	*12649	*6966	41447	*6801	*25888	*7747	16358	77575	47340
35 Total receipts	41877588	*73298	6008998	2656061	2624533	3029193	8273825	3245250	6121702	2003289	1634269	2023314	4183858
36 Business receipts	40448518	*36749	5958715	2616992	2612363	2873669	8122796	3213170	6009864	1795603	1596045	1948593	3663958
37 Interest	205370	*322	721	1729	4332	4693	10220	8268	7505	9858	3447	15119	139157
38 Interest on govt. obligations, State and local	3417	-	-	-	-	-	*526	*16	*90	*169	2472	86	58
39 Rents	254851	-	-	-	*1949	*866	*20116	*303	*22583	*8580	12792	17600	170062
40 Royalties	*775	-	-	-	*110	-	-	-	-	-	-	-	665
41 Net S-T cap gain less net LT loss	*1111	-	-	-	-	*520	-	*48	-	-	-	543	-0
42 Net L-T cap gain less net ST loss	19615	-	*282	-	*464	*290	*1263	*317	*7727	*87	241	8719	224
43 Net gain, noncapital assets	69148	-	*2097	*3828	*134	*545	9628	*7011	3063	*8210	5654	983	27995
44 Dividends, domestic corporations	39593	-	-	*748	*180	*543	*565	*4779	*754	*5848	153	1235	24788
45 Dividends, foreign corporations	16162	-	-	-	-	-	-	-	-	-	20	10980	5161
46 Other receipts	819028	*36227	*47183	32764	*5001	148065	108710	11338	70116	174934	13446	19455	151790
47 Total deductions	40608024	*44990	5869482	2555160	2548668	2922271	8067784	3120064	6008392	1918834	1570687	1936780	4044911
48 Cost of sales and operations	26040628	*24672	4447315	1375319	1763026	1738567	5673377	1864961	4420405	1129248	1137248	1198975	1267516
49 Compensation of officers	1089554	*2287	137341	186273	120205	194061	246502	69119	58029	21532	30563	14918	8723
50 Repairs	591685	*66	21928	46376	13949	20083	40439	12647	13676	9066	11194	16287	385975
51 Bad debts	78308	-	*4042	*3482	5592	*7505	13710	4816	5636	5244	2045	8923	17312
52 Rent paid on business property	921076	*310	107258	50363	49454	64570	101635	50696	111992	82651	28245	41326	232575
53 Taxes paid	826345	*813	71171	63693	37086	110821	163499	79492	73974	63572	25395	46070	90760
54 Interest paid	627038	*447	16530	11759	15378	21364	40630	10443	47874	23256	8236	29335	401786
55 Contributions or gifts	11045	*1	*1650	*796	*302	936	1775	*457	1836	*563	51	585	2093
56 Amortization	61777	*105	*12380	*10	*5025	*9295	2354	*687	23164	2498	283	992	4984
57 Depreciation	1534281	*7618	59457	55974	31225	66888	148464	55336	69145	49741	41115	46599	902718
58 Depletion	*176	-	-	-	*59	-	-	-	*17	-	-	-	100
59 Advertising	200340	*228	36742	22270	30825	11830	23107	18280	11060	12303	13644	11733	8319
60 Pension, prof sh, stock, annuity	104184	-	*4017	*357	*5342	*3629	22251	24076	9555	*4123	2888	7367	20579
61 Employee benefit programs	334668	*38	*13483	16690	*8145	24625	54834	37997	48126	35744	7676	29092	58218
62 Net loss, noncapital assets	9781	-	*2476	*980	*127	*1159	*2083	*372	*204	*1194	22	180	985
63 Other deductions	8177138	*8406	933692	720819	462928	646941	1533124	890686	1113697	478098	262083	484397	642268
64 Total receipts less total deducts	1269565	*28308	139516	100901	75865	106921	206041	125185	113309	84456	63582	86533	138947
65 Const taxable inc frm rel frn corps	*13495	-	-	-	-	-	-	-	*1687	*248	-	7510	4050
66 Net income, total	1279642	*28308	139516	100901	75865	106921	205514	125169	114906	84535	61111	93957	142938
67 Net income, Form 1120-A	*67	-	*67	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*684	*684	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	521576	*16638	110101	*48259	*53451	*64360	76010	*78225	*40130	*4712	29691	-	-
70 Statutory special deductions, total	152533	*8262	14916	15539	*10572	9370	19827	*4544	*13158	*14453	1861	10094	29935
71 Net operating loss deduction	122445	*8262	14916	15016	*10495	*8990	19432	*1199	*12630	*10360	1754	9229	10162
72 Dividends received deduction	30088	-	-	*524	*78	*380	*396	*3345	*528	*4093	107	865	19773
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	606281	*3409	14499	37102	11842	33234	109678	42400	61618	65759	29559	83863	113319
75 Income tax before credits, total	218284	*546	2255	5708	1805	7226	33485	14036	22757	23010	10179	29793	67485
76 Regular tax	186554	*546	2255	5708	1776	7123	33196	14035	20770	22574	10150	29021	39400
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	31146	-	-	-	*29	*97	*289	-	*1980	*375	-	673	27703
80 Environmental tax	578	-	-	-	-	-	-	*1	*7	*61	28	99	381
81 Foreign tax credit	*6889	-	-	-	-	-	-	-	-	*223	-	3683	2982
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	5365	-	-	*43	-	-	*123	*23	*450	*3	11	1065	3646
86 Prior year minimum tax credit	9042	-	-	-	-	*628	*815	*971	*681	*1329	1047	309	3262
87 Income tax after credits, total	196987	*546	2255	5664	1805	6598	32547	13042	21626	21454	9120	24736	57594

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 31
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	9272	581	4047	*713	975	1048	1045	366	272	80	61	37	48
2 Total assets	568492758	-	106911	*122490	348180	770427	2354133	2546701	4323594	2798400	4298789	5542644	545280489
3 Cash	7577416	-	23313	*15345	58947	110354	405631	248352	457252	191598	365179	363952	5337493
4 Notes and accounts receivable	104488849	-	*19470	*17490	57038	254190	356586	318516	459251	305958	634322	1057775	101008251
5 Less: Allowance for bad debts	2874473	-	-	-	*2509	*2435	5542	13562	21150	10243	22102	80312	2716616
6 Inventories	5342756	-	*10994	*3566	*33114	*26635	93460	51829	85800	42728	29994	32668	4931968
7 Investments in govt. obligations, Total	2990637	-	-	-	-	-	*88204	65790	106528	79296	40485	60099	2550234
8 Tax-exempt securities	2077272	-	-	-	-	-	*33621	*22909	*36318	*3082	35978	-	1945365
9 Other current assets	23579710	-	*2377	*175	15256	9029	158593	140385	176276	117946	193968	350917	22414788
10 Loans to stockholders	231402	-	*23983	-	*9771	*37456	*11151	*22250	*29494	*28041	12750	43399	13108
11 Mortgage and real estate loans	90440	-	-	-	-	-	*4	*206	*4149	*1185	590	148	84158
12 Other investments	155076418	-	-	*7433	*8670	*61107	201659	301354	490451	319163	463454	451555	152771571
13 Depreciable assets	380413284	-	177030	*99593	432668	550060	1820725	2133505	3651468	2435546	2941409	3694788	362476493
14 Less: Accumulated depreciation	168063263	-	150000	*34056	334868	356444	997553	986960	1675904	1164206	1454139	1685360	159223772
15 Depletable assets	9714	-	-	-	-	-	-	-	-	4	-	-	9710
16 Less: Accumulated depletion	508	-	-	-	-	-	-	-	-	4	-	-	504
17 Land	3641824	-	*76	-	*17637	*24627	29241	29642	38434	32865	62817	55622	3350863
18 Intangible assets (Amortizable)	40146774	-	*1896	*7309	*27556	41992	103608	161370	518709	432731	1049945	1000617	36801041
19 Less: Accumulated amortization	5727885	-	*1365	*196	*3324	23950	31938	41996	226653	154188	198185	259927	4786164
20 Other assets	19492390	-	*-863	*5831	*28225	37806	86683	93112	193170	136897	142324	456703	18312502
21 Total liabilities	568492758	-	106911	*122490	348180	770427	2354133	2546701	4323594	2798400	4298789	5542644	545280489
22 Accounts payable	26650921	-	*10179	*23849	56850	132589	201246	153519	212876	146989	216655	563643	24932527
23 Mort, notes, and bonds under 1 yr	80878255	-	*6109	*3603	*37213	36926	88005	137769	331691	164072	236427	257416	79579025
24 Other current liabilities	41532122	-	10728	*5290	27128	92965	142878	148012	287870	143987	481286	542638	39649341
25 Loans from stockholders	2393098	-	*7321	*9657	*49947	215847	81896	55559	*40918	*38487	512	92510	1800445
26 Mort, notes, bonds, 1 yr or more	115910653	-	*17600	*15662	113060	163984	636310	753719	1823683	1204391	1863289	2487909	106831044
27 Other liabilities	78340797	-	*-38	-	*13903	*9241	56831	166327	213182	234711	607980	473771	76564889
28 Net worth	222786911	-	55012	*64430	50079	118875	1146967	1131796	1413374	865762	892641	1124757	215923218
29 Capital stock	36388759	-	34874	*20903	26981	51593	110764	185377	250995	166308	143728	435547	34961687
30 Paid-in or capital surplus	141128673	-	*254542	*26604	*42042	*77609	127505	89072	459602	312725	495213	547753	138696007
31 Retained earnings, appropriated	7286826	-	-	-	-	*11968	*68563	*17732	*134480	-	14806	-	7039277
32 Retained earnings, unappropriate	47946177	-	*-259034	*4686	9173	-8816	790916	662791	502379	405650	274762	182145	45381525
33 Retained earnings (S CORP)	615467	-	24769	*12237	*-28116	*34074	111778	232749	154485	10537	61915	1039	-
34 Less: Cost of treasury stock	10578991	-	*138	-	-	*47552	62559	55926	88568	*29458	97783	41727	10155279
35 Total receipts	272138875	737889	851219	*384283	747319	2182843	2808835	2169786	2678249	1581155	2897470	3953828	251145999
36 Business receipts	249942642	492175	833403	*383764	731434	2092596	2636539	2008736	2498794	1447254	2535201	3654756	230627988
37 Interest	5559834	*5162	*151	*310	1944	2537	18346	12750	25575	17370	56806	81431	5337451
38 Interest on govt. obligations, State and local	139589	165	-	-	-	-	3251	*2843	3475	*1311	4083	852	123608
39 Rents	4954808	766	-	-	*2628	*1715	*1927	5951	7735	3687	10943	9673	4909784
40 Royalties	388639	-	-	-	-	-	-	*544	*9589	-	293	4765	373447
41 Net S-T cap gain less net LT loss	60354	-	-	-	-	-	*422	*271	2628	*22293	540	236	33964
42 Net L-T cap gain less net ST loss	918017	*104076	-	-	*80	*36304	51107	*49934	26045	*11614	174192	53705	410961
43 Net gain, noncapital assets	612888	*69575	*316	-	*587	*242	39408	18267	6164	1833	28907	54413	393176
44 Dividends, domestic corporations	773182	-0	-	-	-	*19	2837	1454	6424	4370	1703	4151	752224
45 Dividends, foreign corporations	112686	-	-	-	-	-	*20	*36	-	-	-	3	112627
46 Other receipts	8676237	65970	*17348	*208	*10647	49429	54978	69000	91820	71423	84802	89843	8070769
47 Total deductions	244119890	515617	736306	*336680	697029	2034757	2449449	1846855	2296408	1330713	2419583	3522147	225934345
48 Cost of sales and operations	70729875	*191866	*178364	*204674	300807	1069146	916940	714967	574081	305750	666517	887151	64719612
49 Compensation of officers	1171972	*5635	90800	*8798	*59339	127001	189162	63182	77211	26634	49333	45221	429657
50 Repairs	10179540	*2552	5094	*732	5827	13737	52584	55700	80008	42879	43866	38198	9838363
51 Bad debts	4685014	24845	*10	*1954	*2180	8141	18161	18880	32266	7047	31114	38934	4501481
52 Rent paid on business property	5080699	28082	44672	*7479	18031	48981	37209	20934	34366	19738	42074	66999	4712133
53 Taxes paid	10340065	13317	25284	*5861	27183	63019	115966	88802	77573	57888	89254	115188	9660729
54 Interest paid	13896769	19917	3154	*2863	15791	20843	59668	65649	132856	74797	194806	281459	13024965
55 Contributions or gifts	272802	*4	*339	*8	*455	*370	1803	6376	1436	1039	3167	2270	255536
56 Amortization	3657586	7164	*79	*284	*2171	*9526	9954	25242	44120	41384	70385	99482	3347794
57 Depreciation	30577681	20330	14345	*15213	27629	45444	137579	159778	261951	167615	202929	292249	29232620
58 Depletion	12759	-	-	-	-	-	-	-	-	-	53	-	12706
59 Advertising	4095703	6604	7678	*1331	14654	36806	34008	15340	27777	16468	43854	116530	3774655
60 Pension, prof sh, stock, annuity	1275683	626	*256	-	-	*4134	11084	9222	9961	7099	14701	12976	1205625
61 Employee benefit programs	8067030	*5722	*6321	*319	*5522	13898	17676	15822	20381	23747	30813	43051	7883758
62 Net loss, noncapital assets	972498	*24377	*1306	*693	*488	*260	*157	2738	2649	655	1129	6693	931352
63 Other deductions	79104216	164575	358604	*86472	216950	573450	847500	584223	919773	537973	935587	1475748	72403361
64 Total receipts less total deducts	28018985	222272	114913	*47602	50290	148086	359387	322931	381841	250442	477887	431681	25211654
65 Const taxable inc frm rel frn corps	638094	-	-	-	-	-	-	-	-	-	-	-	638094
66 Net income, total	28517490	222107	114913	*47602	50290	148086	356135	320088	378366	249131	473804	430829	25726141
67 Net income, Form 1120-A	*1661	-	*96	*1565	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	87	87	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	837470	*101724	93754	*20091	*28518	99729	119655	91711	93572	67793	39369	81556	-
70 Statutory special deductions, total	1846238	*114224	*1057	*13130	*4566	*25889	56164	33969	68119	29166	116206	64928	1318821
71 Net operating loss deduction	1286741	*114223	*1057	*13130	*4566	*25875	54158	32951	63309	25936	114928	62022	774584
72 Dividends received deduction	559209	-0	-	-	-	*13	2006	1018	4810	3230	1276	2905	543950
73 Public utility div paid deduction	289	-	-	-	-	-	-	-	-	-	3	-	286
74 Income subject to tax	25825225	*6160	*20102	*14381	*17206	22468	180694	194408	216675	152172	319956	284345	24396658
75 Income tax before credits, total	9167658	*4146	*3173	*3584	*2799	4642	57756	66845	78217	53069	113327	101313	8678786
76 Regular tax	8991044	*2071	*3173	*3584	*2799	4534	57412	65815	73515	51906	110157	98291	8517787
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	3503	-	-	-	-	-	-	-	-	-	-	1	3502
79 Alternative minimum tax	131168	*1942	-	-	-	*109	*322	*985	4576	1045	2722	2592	116875
80 Environmental tax	41474	*113	-	-	-	-	*22	*44	128	119	447	428	40172
81 Foreign tax credit	262007	-	-	-	-	-	-	-	-	-	3	379	261625
82 U.S. Possessions tax credit	82552	-	-	-	-	-	717	-	541	-	-	-	81294
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	17181	-	-	-	-	-	-	-	-	-	49	-	17132
85 General business credit	177790	-	-	-	*333	*3	*855	*859	*1576	*509	1514	3628	168514
86 Prior year minimum tax credit	359064	*77	-	-	-	-	*1708	*543	*2110	*1025	672	2321	350607
87 Income tax after credits, total	8269064	*4069	*3173	*3584	*2467	4639	54476	65443	73991	51535	111088	94986	7799614

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	6646	*144	3541	*530	*527	485	800	284	204	51	37	18	25
2 Total assets	497108507	-	88647	*82070	*191717	364015	1772020	1982195	3265465	1764414	2529155	2756216	482312593
3 Cash	5828057	-	20345	*15345	*44170	64423	317045	200877	394336	140188	275063	167768	4188496
4 Notes and accounts receivable	99026190	-	*14030	*16667	*30954	143990	246451	210334	313580	113637	414386	651026	96871134
5 Less: Allowance for bad debts	2626866	-	-	-	-	*747	2575	9253	13149	5071	13807	67865	2514399
6 Inventories	4895860	-	*10994	*3566	*33114	*12283	91923	42126	83263	41470	25462	17435	4534225
7 Investments in govt. obligations, Total	1249238	-	-	-	-	-	*88204	*61793	78372	*55333	40485	60099	864951
8 Tax-exempt securities	1494871	-	-	-	-	-	*33621	*22909	*16015	*2165	1088	-	1419074
9 Other current assets	17617335	-	*2086	*175	*12339	*3262	122369	122069	138064	52151	91497	194446	16878878
10 Loans to stockholders	130317	-	*21242	-	*391	*22284	*4299	*256	*15824	*20943	795	31174	13108
11 Mortgage and real estate loans	*13460	-	-	-	-	-	*4	*206	*4149	*262	-	-	8839
12 Other investments	140833942	-	-	*7433	*791	*574	132421	226638	348959	218979	329062	317082	139252005
13 Depreciable assets	356716484	-	131798	*49988	*180421	200265	1386639	1749685	3042171	1723766	1955201	1932152	344364397
14 Less: Accumulated depreciation	157167040	-	111517	*25269	*144728	107104	700550	748538	1312518	716206	801654	811706	151687251
15 Depletable assets	9714	-	-	-	-	-	-	-	-	4	-	-	9710
16 Less: Accumulated depletion	508	-	-	-	-	-	-	-	-	4	-	-	504
17 Land	2576069	-	-	-	*6247	*17051	7954	17425	20562	13587	21635	8745	2462864
18 Intangible assets (Amortizable)	14049512	-	*1896	*7309	*684	*26303	43583	45459	78886	46686	281643	252662	13264401
19 Less: Accumulated amortization	2455718	-	*1365	*196	*359	*21568	21148	8827	39000	22397	52757	41198	2246904
20 Other assets	14917590	-	*-863	*7051	*27691	*2998	21781	49038	95952	78921	-38946	44397	14629570
21 Total liabilities	497108507	-	88647	*82070	*191717	364015	1772020	1982195	3265465	1764414	2529155	2756216	482312593
22 Accounts payable	24866423	-	*9536	*23849	*27383	*105603	150410	138222	177037	90544	179015	393827	23570997
23 Mort, notes, and bonds under 1 yr	79501683	-	*3725	-	*12995	*14548	61007	79968	151634	62242	54162	124849	78936553
24 Other current liabilities	35618123	-	9885	*5290	*11248	58014	117607	95669	132286	56694	297070	351994	34482366
25 Loans from stockholders	1999551	-	*6777	*9657	*7721	*26941	*30700	*21948	*21910	*1167	512	82833	1789383
26 Mort, notes, bonds, 1 yr or more	89608847	-	*14701	-	*31788	*60064	376646	515029	1342943	668583	795125	867414	84936553
27 Other liabilities	66299648	-	*-38	-	-	*3106	47136	126537	161282	106728	222402	172088	65460407
28 Net worth	199214231	-	44060	*43275	*100582	95738	988512	1004823	1278372	778456	980869	763212	193136334
29 Capital stock	32811814	-	8293	*20720	*7301	17870	81892	111350	202731	111011	101205	365269	31784171
30 Paid-in or capital surplus	126166753	-	*1260	*26604	*24150	*68665	62054	61755	219002	110453	343382	293118	124956311
31 Retained earnings, appropriated	7258909	-	-	-	-	-	*65228	*17732	*134480	-	14036	-	7027432
32 Retained earnings, unappropriate	39045334	-	*11721	*4686	*69251	*17940	780125	664580	579727	581476	576000	118491	35641336
33 Retained earnings (S CORP)	314290	-	*22924	*-8735	*-119	*520	*13114	*153542	172779	*-8239	-31495	-	-
34 Less: Cost of treasury stock	6382868	-	*138	-	-	*9257	13900	*4136	30348	*16245	22259	13667	6272917
35 Total receipts	234306091	*429516	777084	*375411	*463494	1263113	1999766	1545940	1922174	815691	1718134	1953157	221042613
36 Business receipts	216236228	*368272	760595	*374892	*458424	1247285	1916777	1433503	1814395	719378	1507184	1849598	203785925
37 Interest	4372098	4760	*151	*310	*1590	*1151	17371	10966	18573	15932	19808	24100	4257386
38 Interest on govt. obligations, State and local	103663	-	-	-	-	-	2256	*2145	2259	*824	2179	487	93512
39 Rents	4820076	411	-	-	*2332	*44	*1491	5435	5255	*2891	8872	1953	4791392
40 Royalties	372473	-	-	-	-	-	-	*544	*9452	-	1	86	362389
41 Net S-T cap gain less net LT loss	37922	-	-	-	-	-	*422	*271	2628	*22293	540	236	11532
42 Net L-T cap gain less net ST loss	517126	9087	-	-	*80	-	*23607	*47540	15502	*524	139196	28238	253353
43 Net gain, noncapital assets	331987	*14487	*316	-	*587	-	*897	*3683	2190	*1144	2265	133	306286
44 Dividends, domestic corporations	135806	-	-	-	-	-	2807	928	4818	4033	1232	620	121367
45 Dividends, foreign corporations	104311	-	-	-	-	-	*20	*36	-	-	-	3	104251
46 Other receipts	7274401	*32498	*16021	*208	*482	*14633	34118	40887	47101	48672	36857	47704	6955219
47 Total deductions	211403396	*357786	680300	*328903	*442582	1202829	1762280	1292383	1673510	690428	1412116	1772400	199787879
48 Cost of sales and operations	61019430	*183440	*178364	*203817	*239783	*853625	869168	499312	493898	212230	516980	604840	56163973
49 Compensation of officers	661618	1849	*79932	*8798	*46766	54740	86358	41105	59361	10150	19964	17524	235071
50 Repairs	9945666	1063	*2718	*649	*4566	*2310	45724	49827	72709	35381	33021	22678	9675019
51 Bad debts	4491270	*22292	*10	*1954	*1319	*2144	8343	16954	24027	3465	21342	24934	4364488
52 Rent paid on business property	4618864	*20939	41698	*7479	*8816	26977	21846	10645	23441	13378	23096	41788	4378760
53 Taxes paid	8775507	*7630	22983	*5511	*12194	37998	75732	53434	53414	27535	50202	50696	8378177
54 Interest paid	11246086	*10190	*2340	*658	*4171	*5840	33388	41351	73597	39044	74599	101543	10859366
55 Contributions or gifts	239446	2	*339	*8	*363	*56	1567	4949	915	482	1300	916	228548
56 Amortization	1583413	*1924	*79	*284	*106	*4107	5416	5583	10193	4192	18379	13998	1519151
57 Depreciation	28867217	*13718	11498	*11647	*15294	14399	109622	122996	211880	125338	142990	154137	27933698
58 Depletion	12702	-	-	-	-	-	-	-	-	-	-	-	12702
59 Advertising	3426941	*1701	6292	*1331	*4379	4412	9800	6888	13133	5242	7867	29329	3336567
60 Pension, prof sh, stock, annuity	1095399	589	*256	-	-	*3607	9580	8400	8867	3006	9641	6341	1045111
61 Employee benefit programs	7592245	5069	*3812	*319	*3089	*3662	9185	8571	13808	15469	19325	21726	7488210
62 Net loss, noncapital assets	939938	*5174	*1306	*693	*274	-	*86	2622	1718	*597	613	1425	925431
63 Other deductions	66887655	*82206	328672	*85755	*101461	188951	476465	419746	612546	194919	472798	680526	63243609
64 Total receipts less total deducts	22902696	*71730	96784	*46508	*20912	60284	237486	253556	248664	125263	306018	180757	21254734
65 Const taxable inc frm rel frn corps	635560	-	-	-	-	-	-	-	-	-	-	-	635560
66 Net income, total	23434593	*71730	96784	*46508	*20912	60284	235230	251411	246405	124439	303839	180271	21796782
67 Net income, Form 1120-A	*1661	-	*96	*1565	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	87	87	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	354189	*31118	*76165	*18997	*3053	*37785	*49682	*61008	57184	*1220	17976	-	-
70 Statutory special deductions, total	410121	*40446	*516	*13130	*1841	*9022	33527	25463	18947	7344	46632	34152	179101
71 Net operating loss deduction	296777	*40446	*516	*13130	*1841	*9022	*31541	*24813	15261	*4350	45686	33718	76453
72 Dividends received deduction	113055	-	-	-	-	-	1985	650	3686	2994	943	434	102362
73 Public utility div paid deduction	289	-	-	-	-	-	-	-	-	-	3	-	286
74 Income subject to tax	22670662	166	*20102	*14381	*16019	*13476	152399	164940	170274	115875	239231	146119	21617681
75 Income tax before credits, total	8006847	620	*3173	*3584	*2621	*2827	48389	56748	60776	39999	83919	52554	7651636
76 Regular tax	7891862	33	*3173	*3584	*2621	*2827	48060	55802	57654	39565	82305	50442	7545796
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	3421	-	-	-	-	-	-	-	-	-	-	1	3420
79 Alternative minimum tax	75405	539	-	-	-	-	*322	*910	3064	*358	1312	1890	67010
80 Environmental tax	35690	28	-	-	-	-	*7	*36	59	76	302	220	34961
81 Foreign tax credit	241998	-	-	-	-	-	-	-	-	-	3	-0	241994
82 U.S. Possessions tax credit	82552	-	-	-	-	-	717	-	541	-	-	-	81294
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	17132	-	-	-	-	-	-	-	-	-	-	-	17132
85 General business credit	146363	-	-	-	*333	-	*833	*859	*1176	*442	96	438	142187
86 Prior year minimum tax credit	336292	-	-	-	-	-	*1708	*543	*934	*1025	80	1775	330227
87 Income tax after credits, total	7182509	620	*3173	*3584	*2289	*2827	45130	55346	58125	38532	83740	50341	6838802

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	2627	437	*506	*183	*448	562	245	83	68	29	24	19	23
2 Total assets	71384251	-	*18265	*40420	*156463	406413	582113	564506	1058129	1033986	1769634	2786428	62967896
3 Cash	1749359	-	*2968	-	*14777	45931	88585	47475	62916	51410	90115	196184	1148997
4 Notes and accounts receivable	5462659	-	*5440	*823	*26084	110199	110135	108182	145671	192321	219936	406749	4137117
5 Less: Allowance for bad debts	247607	-	-	-	*2509	*1688	*2967	*4309	8001	5172	8296	12447	202217
6 Inventories	446897	-	-	-	-	*14353	*1537	*9703	*2537	*1258	4532	15234	397743
7 Investments in govt. obligations, Total	*1741399	-	-	-	-	-	-	*3997	*28157	*23963	-	-	1685283
8 Tax-exempt securities	*582401	-	-	-	-	-	-	-	*20303	*917	34890	-	526292
9 Other current assets	5962375	-	*291	-	*2917	5767	36224	18316	38212	65796	102471	156471	5535910
10 Loans to stockholders	101086	-	*2741	-	*9380	*15172	*6852	*21995	*13670	*7098	11955	12224	-
11 Mortgage and real estate loans	*76980	-	-	-	-	-	-	-	-	*923	590	148	75319
12 Other investments	14242476	-	-	-	*7880	*60534	69239	*74716	141493	100185	134392	134473	13519566
13 Depreciable assets	23696800	-	*45232	*49604	*252246	349795	434086	383820	609297	711780	986208	1762636	18112096
14 Less: Accumulated depreciation	10896223	-	*38483	*8787	*190141	249340	297003	238422	363386	448001	652485	873654	7536521
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1065755	-	*76	-	*11390	*7576	21287	*12217	17873	19278	41182	46877	887999
18 Intangible assets (Amortizable)	26097261	-	-	-	*26872	*15689	*60024	115911	439823	386044	768302	747955	23536641
19 Less: Accumulated amortization	3272167	-	-	-	*2966	*2382	*10790	*33169	187653	131790	145428	218729	2539261
20 Other assets	4574800	-	-	*-1220	*534	*34808	64903	*44074	97218	57976	181270	412306	3682932
21 Total liabilities	71384251	-	*18265	*40420	*156463	406413	582113	564506	1058129	1033986	1769634	2786428	62967896
22 Accounts payable	1784498	-	*643	-	*29466	26987	50835	15297	35838	56446	37639	169816	1361531
23 Mort, notes, and bonds under 1 yr	1376572	-	*2384	*3603	*24218	*22378	*26997	*57801	180057	101829	182265	132567	642472
24 Other current liabilities	5913999	-	*842	-	*15880	34951	25271	52342	155584	87293	184216	190644	5166975
25 Loans from stockholders	393548	-	*543	-	*42226	*188905	*51196	*33611	*19008	*37320	-	9677	11061
26 Mort, notes, bonds, 1 yr or more	26301806	-	*2900	*15662	*81272	*103920	259663	*238691	480740	535809	1068163	1620496	21894491
27 Other liabilities	12041149	-	-	-	*13903	*6134	*9695	39790	51900	127983	385578	301684	11104482
28 Net worth	23572680	-	*10953	*21155	*-50503	23137	158455	126974	135001	87307	-88228	361545	22786884
29 Capital stock	3576945	-	*26581	*183	*19680	33724	28872	74027	48264	55297	42523	70277	3177516
30 Paid-in or capital surplus	14961921	-	*253282	-	*17892	*8944	65452	27318	240600	202272	151831	254635	13739697
31 Retained earnings, appropriated	*27917	-	-	-	-	*11968	*3335	-	-	-	770	-	11845
32 Retained earnings, unappropriate	8900843	-	*-270755	-	*-60078	*-26756	*10791	*-1789	-77349	*-175826	-301237	63655	9740189
33 Retained earnings (S CORP)	301177	-	*1845	*20972	*-27997	*33554	98664	*79207	*-18294	*18777	93410	1039	-
34 Less: Cost of treasury stock	4196123	-	-	-	-	*38295	*48659	*51790	*58220	*13213	75524	28060	3882362
35 Total receipts	37832784	308373	*74136	*8872	*283825	919730	809069	623847	756075	765464	1179336	2000671	30103386
36 Business receipts	33706414	*123902	*72809	*8872	*273010	845312	719763	575233	684399	727876	1028017	1805159	26842063
37 Interest	1187736	*401	-	-	*354	*1387	*975	*1783	7002	*1437	36999	57331	1080065
38 Interest on govt. obligations, State and local	35926	165	-	-	-	-	*995	*698	*1216	*487	1904	366	30096
39 Rents	134732	355	-	-	*296	*1671	*436	*516	*2481	*795	2070	7719	118392
40 Royalties	16166	-	-	-	-	-	-	-	*137	-	291	4679	11058
41 Net S-T cap gain less net LT loss	22432	-	-	-	-	-	-	-	-	-	-	-	22432
42 Net L-T cap gain less net ST loss	400891	*94989	-	-	-	*36304	*27500	*2394	*10543	*11090	34996	25467	157608
43 Net gain, noncapital assets	280901	*55089	-	-	-	*242	*38511	*14584	*3974	*689	26642	54280	86890
44 Dividends, domestic corporations	637376	-0	-	-	-	*19	*30	*525	*1605	*338	471	3530	630857
45 Dividends, foreign corporations	8375	-	-	-	-	-	-	-	-	-	-	-	8375
46 Other receipts	1401835	33472	*1327	-	*10165	34796	20860	28113	44718	22751	47945	42139	1115550
47 Total deductions	32716494	157831	*56006	*7778	*254447	831928	687168	554472	622898	640285	1007467	1749747	26146466
48 Cost of sales and operations	9710445	*8426	-	*857	*61024	*215521	*47772	215655	80183	*93520	149537	282311	8555639
49 Compensation of officers	510354	*3786	*10868	-	*12573	72261	102804	22077	17849	16484	29369	27697	194587
50 Repairs	233873	*1489	*2377	*83	*1260	*11427	6859	5873	7298	7498	10846	15520	163344
51 Bad debts	193744	*2553	-	-	*862	*5998	9818	*1926	8239	3583	9773	14000	136993
52 Rent paid on business property	461835	*7144	*2974	-	*9215	22004	15363	10290	10925	6360	18978	25211	333373
53 Taxes paid	1564558	5687	*2301	*350	*14989	25021	40233	35367	24159	30353	39052	64492	1282552
54 Interest paid	2650683	*9727	*814	*2204	*11620	15003	26281	24298	59259	35754	120208	179916	2165600
55 Contributions or gifts	33356	*3	-	-	*91	*314	*235	*1427	*520	*558	1866	1354	26987
56 Amortization	2074173	*5239	-	-	*2066	*5419	4538	*19658	33928	37192	52006	85484	1828642
57 Depreciation	1710464	*6613	*2847	*3566	*12334	31045	27957	36782	50071	42276	59939	138112	1298922
58 Depletion	57	-	-	-	-	-	-	-	-	-	53	-	4
59 Advertising	668763	*4902	*1386	-	*10275	32394	24208	8451	14644	11227	35987	87200	438088
60 Pension, prof sh, stock, annuity	180284	37	-	-	-	*527	*1504	*822	*1093	*4093	5060	6634	160514
61 Employee benefit programs	474785	*653	*2508	-	*2434	*10237	8491	*7251	6573	8277	11488	21326	395548
62 Net loss, noncapital assets	32560	*19203	-	-	*214	*260	*71	*116	*931	*58	516	5269	5921
63 Other deductions	12216561	82369	*29932	*718	*115489	384499	371035	164477	307227	343054	462789	795221	9159752
64 Total receipts less total deducts	5116289	150542	*18129	*1094	*29378	87802	121901	69375	133177	125179	171869	250924	3956920
65 Const taxable inc frm rel frn corps	2534	-	-	-	-	-	-	-	-	-	-	-	2534
66 Net income, total	5082897	150377	*18129	*1094	*29378	87802	120906	68677	131961	124692	169965	250558	3929359
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	483281	*70606	*17589	*1094	*25465	*61943	69973	*30702	*36388	*66573	21392	81556	-
70 Statutory special deductions, total	1436118	*73778	*541	-	*2725	*16867	*22638	*8506	49172	*21822	69574	30776	1139720
71 Net operating loss deduction	989964	*73777	*541	-	*2725	*16854	*22617	*8138	48049	*21585	69241	28305	698132
72 Dividends received deduction	446154	-0	-	-	-	*13	*21	*368	*1124	*236	333	2471	441588
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3154563	*5994	-	-	*1187	*8992	*28295	*29468	*46400	*36297	80725	138226	2778977
75 Income tax before credits, total	1160812	*3526	-	-	*178	*1815	*9367	*10097	17441	*13070	29408	48759	1027150
76 Regular tax	1099182	*2038	-	-	*178	*1706	*9352	*10013	*15861	*12341	27852	47849	971991
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	83	-	-	-	-	-	-	-	-	-	-	-	83
79 Alternative minimum tax	55763	*1403	-	-	-	*109	-	*75	*1512	*686	1410	702	49866
80 Environmental tax	5784	*85	-	-	-	-	*15	*9	*68	*43	145	208	5211
81 Foreign tax credit	20009	-	-	-	-	-	-	-	-	-	-	378	19631
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	49	-	-	-	-	-	-	-	-	-	49	-	-
85 General business credit	31427	-	-	-	-	*3	*22	-	*400	67	1418	3190	26327
86 Prior year minimum tax credit	22772	*77	-	-	-	-	-	-	*1175	-	592	546	20381
87 Income tax after credits, total	1086555	*3449	-	-	*178	*1812	*9345	*10097	15866	*13003	27348	44645	960812

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 32
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	8241	*54	2716	*1458	1110	1198	1148	145	106	54	38	36	177
2 Total assets	753101524	-	91575	*210212	392077	770908	2687156	1001983	1574162	1936798	2941973	5717211	735777469
3 Cash	6252366	-	*13668	*40645	64207	87661	253661	90599	60706	229925	130846	185965	5094483
4 Notes and accounts receivable	47511802	-	*18170	*10643	83753	165841	550008	179859	220869	350690	451189	491388	44989392
5 Less: Allowance for bad debts	1275532	-	-	-	-	*1084	*2668	*1935	*1984	3671	17180	15690	1231321
6 Inventories	15828702	-	*1426	*75	*6837	*25448	30641	*5394	26574	40254	60574	134935	15496543
7 Investments in govt. obligations, Total	2277426	-	-	-	-	-	*38	*46479	-	*17645	7913	20863	2184487
8 Tax-exempt securities	413033	-	-	-	-	-	-	*3157	-	-	701	10936	398240
9 Other current assets	29148708	-	*616	*2059	*19785	43232	106159	46201	25691	81532	127416	172350	28523667
10 Loans to stockholders	591138	-	*4271	*19067	*16001	*14655	69782	*8933	*861	*10045	8807	1057	437658
11 Mortgage and real estate loans	71955	-	-	*4536	-	-	*21581	*276	*2761	-	5435	2308	35058
12 Other investments	71574907	-	*7272	*2817	*10445	*15489	274484	*62850	147947	173333	283186	372672	70224411
13 Depreciable assets	710540902	-	*161064	*218823	486906	896880	2571180	655818	1467338	1409020	2464091	5641415	694568368
14 Less: Accumulated depreciation	244919317	-	*115060	*131931	331006	601197	1561032	366173	608393	618676	893217	2171519	237521114
15 Depletable assets	9793037	-	-	-	*4068	-	-	*243	*2820	*15424	27646	143135	9599700
16 Less: Accumulated depletion	4588950	-	-	-	-	-	-	*54	*559	*3126	8143	47158	4529910
17 Land	4257314	-	-	*4302	*21262	15716	150377	157708	94134	43464	104260	112173	3553917
18 Intangible assets (Amortizable)	8077333	-	*220	*9518	*4185	*38523	229415	*134345	66395	85756	111976	210107	7186894
19 Less: Accumulated amortization	1935880	-	*193	*3139	*221	*8516	165794	*56480	20640	39444	53961	39802	1547688
20 Other assets	99482581	-	*119	*32798	*5855	78260	159325	34762	89640	144627	130436	492076	98314684
21 Total liabilities	753101524	-	91575	*210212	392077	770908	2687156	1001983	1574162	1936798	2941973	5717211	735777469
22 Accounts payable	35061879	-	*11146	*16964	48144	61208	346403	97861	197205	311634	306023	375221	33290070
23 Mort, notes, and bonds under 1 yr	28348991	-	*3888	*5752	*17103	73497	219924	84233	157978	403298	109055	251074	27023190
24 Other current liabilities	47953450	-	*1179	*6203	51806	103233	188401	57069	117058	105821	177735	310810	46834136
25 Loans from stockholders	691356	-	*23374	*6512	*28745	66172	108236	*77941	*34215	*2593	12078	7487	324003
26 Mort, notes, bonds, 1 yr or more	231908894	-	*46063	*57581	87027	104515	501066	287041	395286	484941	932334	1751496	227261545
27 Other liabilities	152269290	-	*3502	*-0	*8935	*16440	350335	21045	323613	334407	388760	945191	149877062
28 Net worth	256867663	-	2423	*117200	150316	345843	972792	376792	348807	294104	1015989	2075932	251167465
29 Capital stock	105115444	-	*6186	*41777	14972	60188	121679	11541	136279	45317	174672	435039	104067794
30 Paid-in or capital surplus	72030767	-	*556	*2629	*5888	*62538	365122	*48575	37635	259037	792928	670306	69785553
31 Retained earnings, appropriated	3033657	-	-	-	-	-	*800	-	-	-	2089	3057	3027712
32 Retained earnings, unappropriate	78409746	-	*13502	*20354	119102	180916	253507	*144831	114868	-91009	57911	1091879	76503884
33 Retained earnings (S CORP)	853558	-	*-17820	*52439	*19985	*45513	292870	225914	*101485	*123409	9763	-	-
34 Less: Cost of treasury stock	2575509	-	-	-	*9633	*3312	*61185	*54068	*41460	*42650	21373	124349	2217478
35 Total receipts	327400400	*164584	1415609	*507563	1169300	1729178	4685183	1449262	1734962	3089501	2728092	4335887	304391278
36 Business receipts	312431094	*130701	1415573	*505903	1147214	1718136	4493766	1406170	1636010	2883613	2680425	4215600	290197983
37 Interest	5144850	*253	*37	*340	*2377	3771	20226	*2496	5475	14144	13157	25192	5057382
38 Interest on govt. obligations, State and local	121293	*23	-	*318	-	-	*85	*732	*197	*415	856	1540	117127
39 Rents	2065789	-	-	-	*168	*869	*1304	*700	*4276	*2435	1786	7121	2047131
40 Royalties	93901	-	-	-	-	-	*4570	-	*190	*558	25	903	87654
41 Net S-T cap gain less net LT loss	55371	-	-	-	-	-	*35	-	*1121	*76	195	141	53803
42 Net L-T cap gain less net ST loss	1260868	*15017	-	-	*2778	*255	*19291	*7785	*12167	*11921	1963	499	1189193
43 Net gain, noncapital assets	1533787	*17108	-	-	*11577	*3990	5531	*2159	688	151687	1918	2478	1336651
44 Dividends, domestic corporations	393527	-	-	-	*456	-	*236	-	*55	*101	373	22799	369507
45 Dividends, foreign corporations	20572	-	-	-	-	-	-	-	-	-	-	767	19805
46 Other receipts	4279349	*1482	*-0	*1002	*4731	2157	140139	29220	74784	24551	27395	58845	3915043
47 Total deductions	301756068	*133202	1373591	*429512	1119535	1658802	4372876	1336124	1628463	2837004	2609855	4026617	280230486
48 Cost of sales and operations	154755187	*89644	*67535	*154938	647637	917464	2070063	875724	736220	2141257	1929234	2612515	142512956
49 Compensation of officers	1471035	*2047	*8914	*12582	67809	67678	195570	*56649	30623	42077	26760	27813	932513
50 Repairs	11290733	*686	*11579	*14916	30338	34115	69417	14896	38532	32182	12945	98845	10932283
51 Bad debts	1430640	*432	-	-	*1379	4097	11660	*2258	4523	6669	7506	13324	1378793
52 Rent paid on business property	3585364	*396	*18925	*6449	17007	25921	62857	5223	26973	21149	28903	19016	3352543
53 Taxes paid	18590048	*6408	*4488	*12255	37294	57116	156977	31612	52688	52827	63624	149592	17965166
54 Interest paid	22600592	*7164	*4278	*4875	9420	19896	73304	27614	48915	62459	75637	192349	22074680
55 Contributions or gifts	261353	*1482	*96	*211	*151	*446	926	*91	1098	1236	735	2324	252556
56 Amortization	930137	*196	-	*1867	*166	*2356	17998	*9227	7773	4748	9594	60534	815677
57 Depreciation	30770603	*10697	*14908	*24091	42726	71310	190910	61447	99779	97250	116333	262617	29778536
58 Depletion	725118	-	-	*594	-	-	*25	-	*29	*2833	1382	8129	712127
59 Advertising	435412	*164	*926	*2271	6360	4131	13831	2357	3293	3597	2867	4783	390833
60 Pension, prof sh, stock, annuity	2200555	*70	*15	-	*1934	*4228	29352	*6103	5258	7769	8963	14331	2122532
61 Employee benefit programs	4182158	*719	-	*7489	*5607	16687	52226	*11606	22134	21230	24829	64061	3955569
62 Net loss, noncapital assets	586730	-	*58	-	-	-	*89	*112	*1047	*413	1626	4435	578950
63 Other deductions	47940403	*13096	1241868	*186973	251707	433356	1427672	231205	549581	339308	298916	491950	42474771
64 Total receipts less total deducts	25644332	*31382	42019	*78051	49765	70376	312306	113138	106499	252497	118237	309270	24160793
65 Const taxable inc frm rel frn corps	124016	-	-	-	-	-	-	-	-	-	-	654	123362
66 Net income, total	25647055	*31359	42019	*77732	49765	70376	312222	112406	106301	252082	117381	308384	24167028
67 Net income, Form 1120-A	*44	-	*44	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1943	*1943	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	551900	*2032	*35477	*71359	*21656	*35323	218153	89253	*25552	*50002	3091	-	-
70 Statutory special deductions, total	2001932	*2851	*5613	-	*2834	*8137	13494	*12563	*26621	*102499	11700	45076	1770546
71 Net operating loss deduction	1660094	*2851	*5613	-	*2515	*8137	*13328	*12563	*26582	*102424	11418	29106	1445556
72 Dividends received deduction	299655	-	-	-	*319	-	*165	-	*38	*75	261	15959	282837
73 Public utility div paid deduction	42184	-	-	-	-	-	-	-	-	-	20	10	42154
74 Income subject to tax	23093568	*26476	*928	*6373	25275	26916	80921	*10589	54128	99581	102590	263308	22396482
75 Income tax before credits, total	8575219	*8949	*139	*956	6201	6185	24370	*3585	20599	34612	37351	94589	8337683
76 Regular tax	8047367	*8932	*139	*956	6196	5801	24299	*3327	18257	33823	35029	90304	7820305
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	10867	-	-	-	-	-	-	-	-	-	-	-	10867
79 Alternative minimum tax	482901	-	-	-	-	*384	*66	*249	*2318	*588	2209	3877	473209
80 Environmental tax	41206	*16	-	-	*6	-	-	*9	*24	201	112	411	40427
81 Foreign tax credit	20708	-	-	-	-	-	*438	-	-	-	126	1789	18356
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	162349	-	-	-	-	-	-	-	-	*1	1044	707	160598
85 General business credit	277423	*1175	-	-	-	*78	*913	*95	*1	-	334	1201	273627
86 Prior year minimum tax credit	220736	*430	-	-	-	-	*273	-	*67	*1155	464	1337	217009
87 Income tax after credits, total	7893960	*7344	*139	*956	6201	6107	22746	*3490	20531	33456	35383	89555	7668052

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	691	-	*423	-	-	*102	*60	*20	*7	**	6	11	62
2	Total assets	362570243	-	*3912	-	-	*70137	*152841	*146940	*164001	**	470788	1748741	359812885
3	Cash	2225395	-	*1942	-	-	*53	*11389	*5382	*1259	**	16032	28420	2160919
4	Notes and accounts receivable	13808573	-	-	-	-	*17888	*14933	-	*5958	-	39631	120547	13609617
5	Less: Allowance for bad debts	531393	-	-	-	-	-	*1041	-	*31	-	8571	4299	517451
6	Inventories	6601789	-	*729	-	-	-	*3070	-	*2428	-	17747	34033	6543782
7	Investments in govt. obligations, Total	1786504	-	-	-	-	-	-	-	-	-	6397	6261	1773846
8	Tax-exempt securities	132783	-	-	-	-	-	-	-	-	-	-	-	132783
9	Other current assets	16753496	-	-	-	-	*136	*2018	-	*5137	**	43580	70302	16632324
10	Loans to stockholders	*429901	-	-	-	-	*4258	-	-	-	-	7969	-	417673
11	Mortgage and real estate loans	18819	-	-	-	-	-	-	-	-	-	-	1662	17157
12	Other investments	33638777	-	-	-	-	*2937	*60545	-	*66942	**	87175	87411	33333767
13	Depreciable assets	351508346	-	*11485	-	-	*80941	*66702	*2650	*96208	**	372140	2288931	348589291
14	Less: Accumulated depreciation	117299864	-	*10244	-	-	*38404	*4781	*617	*34893	**	158958	1138225	115913742
15	Depletable assets	836802	-	-	-	-	-	-	-	-	-	-	-	836802
16	Less: Accumulated depletion	110793	-	-	-	-	-	-	-	-	-	-	-	110793
17	Land	1165839	-	-	-	-	*825	-	*91839	*1862	-	1493	3870	1065950
18	Intangible assets (Amortizable)	2409362	-	-	-	-	*1502	*539	*47479	*1129	**	27886	436	2330391
19	Less: Accumulated amortization	694731	-	-	-	-	-	*533	-	*600	**	10347	26	683225
20	Other assets	49890637	-	-	-	-	-	-	*208	*18602	**	28616	249419	49593792
21	Total liabilities	362570243	-	*3912	-	-	*70137	*152841	*146940	*164001	**	470788	1748741	359812885
22	Accounts payable	10308521	-	-	-	-	*5859	*3249	*263	*43692	**	16560	108180	10130718
23	Mort, notes, and bonds under 1 yr	9703776	-	-	-	-	*11812	*3815	*888	*9894	-	10198	125969	9541199
24	Other current liabilities	25726184	-	-	-	-	*4522	*11257	*3849	*6756	**	26515	57598	25615688
25	Loans from stockholders	173831	-	*23374	-	-	-	*3977	*4842	-	-	-	-	141638
26	Mort, notes, bonds, 1 yr or more	114491347	-	-	-	-	*30990	*22737	*124354	*36059	-	188553	664563	113424091
27	Other liabilities	77182273	-	-	-	-	*-696	*1939	*73	*30849	**	48828	320497	76780784
28	Net worth	124984310	-	*-19462	-	-	*17650	*105867	*12670	*36751	**	180134	471934	124178766
29	Capital stock	55947891	-	*211	-	-	*279	*15883	*124	*76203	**	72626	150688	55631876
30	Paid-in or capital surplus	28525342	-	*156	-	-	*5508	*122370	*14928	3715	-	90427	149208	28139030
31	Retained earnings, appropriated	2307197	-	-	-	-	-	-	-	-	-	1872	-	2305325
32	Retained earnings, unappropriate	39338761	-	-	-	-	*10192	*-29695	*-2382	*-6048	**	15973	176618	39174104
33	Retained earnings (S CORP)	*-20847	-	*-19829	-	-	*1672	-2690	-	-	-	-	-	-
34	Less: Cost of treasury stock	1114033	-	-	-	-	-	-	-	37119	-	763	4580	1071570
35	Total receipts	121389519	-	*63401	-	-	*92805	*135898	*351	*96695	**	245001	1236008	119519360
36	Business receipts	115659208	-	*63401	-	-	*92802	*64328	-	*65192	-	240649	1217233	113915605
37	Interest	2038453	-	-	-	-	*3	*607	*8	*808	**	3145	3161	2030721
38	Interest on govt. obligations, State and local	62778	-	-	-	-	-	-	-	-	-	452	144	62182
39	Rents	1110531	-	-	-	-	-	*537	-	*449	-	394	2207	1106944
40	Royalties	25311	-	-	-	-	-	*4378	-	*190	-	-	-0	20743
41	Net S-T cap gain less net LT loss	27282	-	-	-	-	-	-	-	*1092	-	6	141	26043
42	Net L-T cap gain less net ST loss	226488	-	-	-	-	-	*8179	-	*60	-	1113	-	217136
43	Net gain, noncapital assets	291175	-	-	-	-	-	*27	-	-	-	-	6	291142
44	Dividends, domestic corporations	234878	-	-	-	-	-	-	-	*55	-	148	399	234276
45	Dividends, foreign corporations	1218	-	-	-	-	-	-	-	-	-	-	767	450
46	Other receipts	1712195	-	-	-	-	-	*57842	*343	*28849	**	-906	11950	1614117
47	Total deductions	108586120	-	*59192	-	-	*88028	*75001	*18	*73247	**	222463	1152979	106915190
48	Cost of sales and operations	49616708	-	*23848	-	-	*47438	-	-	*42398	-	89319	797367	48616339
49	Compensation of officers	314937	-	-	-	-	*7397	*6891	-	*2139	-	2792	4564	291154
50	Repairs	5665336	-	-	-	-	*2687	*907	-	*1834	-	2824	64131	5592954
51	Bad debts	635398	-	-	-	-	*59	-	-	*53	-	535	4772	629980
52	Rent paid on business property	1899346	-	*2773	-	-	*546	*1785	-	*312	**	6925	6918	1880086
53	Taxes paid	7685074	-	*319	-	-	*3495	*4406	-	*2885	**	10495	38784	7624689
54	Interest paid	10010054	-	*964	-	-	*2828	*2830	-	*10533	-	16143	55891	9920865
55	Contributions or gifts	123282	-	-	-	-	*72	*3	-	*123	-	87	277	122720
56	Amortization	215937	-	-	-	-	-	*99	-	*128	**	1708	7459	206543
57	Depreciation	14654978	-	*474	-	-	*7711	*2793	*326	*4905	**	19198	80655	14538916
58	Depletion	99136	-	-	-	-	-	-	-	*29	-	-	-	99107
59	Advertising	133736	-	-	-	-	*461	*169	-	*54	-	386	544	132123
60	Pension, prof sh, stock, annuity	866773	-	-	-	-	-	25	-	*7	-	2489	4407	859845
61	Employee benefit programs	1453647	-	-	-	-	-	*889	-	*1464	-	2680	29528	1419087
62	Net loss, noncapital assets	281698	-	-	-	-	-	-	-	*22	**	263	728	280686
63	Other deductions	14930078	-	*30814	-	-	*15335	*54205	*-308	*6362	**	66621	56954	14700097
64	Total receipts less total deducts	12803399	-	*4208	-	-	*4777	*60897	*333	*23448	**	22538	83029	12604170
65	Const taxable inc frm rel frn corps	5526	-	-	-	-	-	-	-	-	-	-	654	4873
66	Net income, total	12746147	-	*4208	-	-	*4777	*60897	*333	*23448	**	22085	83539	12546861
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	*54080	-	*4208	-	-	*1045	48827	-	-	-	-	-	-
70	Statutory special deductions, total	750260	-	-	-	-	*2619	*1952	*8	*16839	**	726	321	727795
71	Net operating loss deduction	552501	-	-	-	-	*2619	*1952	*8	*16801	**	623	38	530461
72	Dividends received deduction	177428	-	-	-	-	-	-	-	*38	-	104	279	177007
73	Public utility div paid deduction	20331	-	-	-	-	-	-	-	-	-	-	3	20328
74	Income subject to tax	11941807	-	-	-	-	*1113	*10117	*325	*6609	**	21359	83218	11819066
75	Income tax before credits, total	4362774	-	-	-	-	*167	*3440	*49	*3437	**	7463	29041	4319177
76	Regular tax	4165604	-	-	-	-	*167	*3440	*49	*2229	**	7298	28535	4123888
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	4140	-	-	-	-	-	-	-	-	-	-	-	4140
79	Alternative minimum tax	171463	-	-	-	-	-	-	-	*1192	**	142	395	169733
80	Environmental tax	20794	-	-	-	-	-	-	-	*16	**	23	111	20644
81	Foreign tax credit	*2917	-	-	-	-	-	*438	-	-	-	-	1789	691
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	49291	-	-	-	-	-	-	-	-	-	-	-	49291
85	General business credit	134732	-	-	-	-	-	-	*17	-	-	206	1138	133372
86	Prior year minimum tax credit	105880	-	-	-	-	-	-	-	-	-	-	80	105800
87	Income tax after credits, total	4069920	-	-	-	-	*167	*3002	*32	*3437	**	7258	26035	4029990

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Gas production and distribution

MINOR INDUSTRY 4920
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	954	*8	-	-	*358	*279	***	*21	*11	20	***	***	47
2	Total assets	127922316	-	-	-	*127605	*186996	***	*176539	*136570	817049	***	***	123018396
3	Cash	1237809	-	-	-	*13499	*28525	***	*3706	*3767	97201	***	***	875466
4	Notes and accounts receivable	21857569	-	-	-	*46744	*33456	***	*81761	*34195	253591	***	***	20808144
5	Less: Allowance for bad debts	314868	-	-	-	-	*427	***	-	*193	*2275	***	***	301074
6	Inventories	4011685	-	-	-	*6614	*10189	***	*3878	*2510	*33325	***	***	3840973
7	Investments in govt. obligations, Total	*116699	-	-	-	-	-	***	*46382	-	-	***	***	58643
8	Tax-exempt securities	12386	-	-	-	-	-	***	-	-	-	***	***	750
9	Other current assets	5723851	-	-	-	*1010	*19704	***	*6121	*1012	*33807	***	***	5555572
10	Loans to stockholders	31308	-	-	-	*13025	*9575	***	-	-	*827	***	***	4000
11	Mortgage and real estate loans	3709	-	-	-	-	-	***	-	-	-	***	***	3063
12	Other investments	19741792	-	-	-	*1101	*2617	***	*21617	*11388	*24967	***	***	19373570
13	Depreciable assets	101910528	-	-	-	*109723	*155051	***	*53875	*89172	494685	***	***	98202341
14	Less: Accumulated depreciation	42485276	-	-	-	*70987	*111321	***	*39319	*16995	187359	***	***	40953010
15	Depletable assets	3951772	-	-	-	*4068	-	***	-	*2820	*15424	***	***	3765040
16	Less: Accumulated depletion	1895088	-	-	-	-	-	***	-	*559	*3126	***	***	1838278
17	Land	533554	-	-	-	*4873	*3018	***	*1086	*9575	*1697	***	***	462440
18	Intangible assets (Amortizable)	1727420	-	-	-	*123	*11332	***	-	*928	*6945	***	***	1617261
19	Less: Accumulated amortization	259080	-	-	-	*68	*7933	***	-	*74	*798	***	***	217839
20	Other assets	12016545	-	-	-	*-2120	*33210	***	*-2568	*-977	*48140	***	***	11761333
21	Total liabilities	127922316	-	-	-	*127605	*186996	***	*176539	*136570	817049	***	***	123018396
22	Accounts payable	15536154	-	-	-	*33454	*24046	***	*61106	*30445	275834	***	***	14530194
23	Mort, notes, and bonds under 1 yr	8356428	-	-	-	*15851	*16227	***	-	*9495	*41233	***	***	8124953
24	Other current liabilities	9898476	-	-	-	*33043	*9467	***	*11522	*5548	58029	***	***	9570293
25	Loans from stockholders	52397	-	-	-	*1552	*7234	***	-	-	-	***	***	24847
26	Mort, notes, bonds, 1 yr or more	33353819	-	-	-	*18675	*4954	***	*8362	*40767	*128213	***	***	32358255
27	Other liabilities	19129064	-	-	-	-	*1629	***	*6401	*1996	*64593	***	***	18678890
28	Net worth	41595977	-	-	-	*25031	*123438	***	*89147	*48320	249148	***	***	39730964
29	Capital stock	9255554	-	-	-	*4129	*10529	***	*61	*9791	34300	***	***	8999997
30	Paid-in or capital surplus	20777216	-	-	-	-	*33503	***	*138	*3628	*86709	***	***	20248866
31	Retained earnings, appropriated	484865	-	-	-	-	-	***	-	-	-	***	***	483620
32	Retained earnings, unappropriate	11435119	-	-	-	*33365	*69412	***	*15483	*10448	*111941	***	***	10377483
33	Retained earnings (S CORP)	137841	-	-	-	*-12464	*10153	***	*76120	*24453	*20675	***	***	-
34	Less: Cost of treasury stock	494617	-	-	-	-	*158	***	*2656	-	*4478	***	***	379002
35	Total receipts	94977029	*80805	-	-	*385469	*613698	***	*652044	*364632	2039080	***	***	86461010
36	Business receipts	89787554	*80417	-	-	*381933	*611800	***	*631911	*361159	2013168	***	***	81420004
37	Interest	1961601	*82	-	-	*943	*1286	***	*519	*571	*3294	***	***	1936701
38	Interest on govt. obligations, State and local	8499	20	-	-	-	-	***	-	*5	*252	***	***	7191
39	Rents	202658	-	-	-	-	-	***	-	*911	*636	***	***	198741
40	Royalties	36608	-	-	-	-	-	***	-	-	*558	***	***	35123
41	Net S-T cap gain less net LT loss	15303	-	-	-	-	-	***	-	-	-	***	***	15303
42	Net L-T cap gain less net ST loss	780490	-	-	-	*16	-	***	-	-	*8560	***	***	771762
43	Net gain, noncapital assets	926447	20	-	-	*69	*136	***	*262	*29	*6237	***	***	917303
44	Dividends, domestic corporations	53284	-	-	-	-	-	***	-	-	*11	***	***	30551
45	Dividends, foreign corporations	18973	-	-	-	-	-	***	-	-	-	***	***	18973
46	Other receipts	1185613	*266	-	-	*2508	*476	***	*19353	*1957	6363	***	***	1109360
47	Total deductions	90898723	*77025	-	-	*374084	*596234	***	*626938	*354737	1985036	***	***	82705958
48	Cost of sales and operations	65355845	62171	-	-	*286874	*472081	***	*581106	*167820	1831401	***	***	58620355
49	Compensation of officers	452294	-	-	-	*25669	*16033	***	*2533	*3738	11874	***	***	364397
50	Repairs	1065224	*26	-	-	*3736	*1146	***	*858	*1857	*7459	***	***	1030127
51	Bad debts	328303	-	-	-	*57	*1397	***	*845	*180	*1510	***	***	313481
52	Rent paid on business property	702869	-	-	-	*2192	*3334	***	*1021	*2016	*1924	***	***	678661
53	Taxes paid	2875984	*3052	-	-	*6524	*10263	***	*2689	*3068	15247	***	***	2739552
54	Interest paid	4747070	*2570	-	-	*2543	*2208	***	*548	*2610	*15697	***	***	4622580
55	Contributions or gifts	49632	-	-	-	*65	*16	***	-	*12	*582	***	***	47396
56	Amortization	224946	-	-	-	*14	*2266	***	*599	*288	*460	***	***	213703
57	Depreciation	4150658	*6911	-	-	*14073	*11106	***	*1992	*10497	28137	***	***	3940531
58	Depletion	288502	-	-	-	-	-	***	-	-	*2631	***	***	276445
59	Advertising	169164	-	-	-	*1547	*1196	***	*397	*60	*878	***	***	160803
60	Pension, prof sh, stock, annuity	596018	-	-	-	-	*138	***	*847	*269	*3523	***	***	577694
61	Employee benefit programs	1115266	-	-	-	*1520	*1757	***	*780	*305	*4598	***	***	1083320
62	Net loss, noncapital assets	80319	-	-	-	-	-	***	-	*2	*166	***	***	76539
63	Other deductions	8696630	*2295	-	-	*29270	*73293	***	*32724	*162017	58950	***	***	7960374
64	Total receipts less total deducts	4078305	*3781	-	-	*11385	*17464	***	*25107	*9894	54044	***	***	3755053
65	Const taxable inc frm rel frn corps	49231	-	-	-	-	-	***	-	-	-	***	***	49231
66	Net income, total	4119038	*3761	-	-	*11385	*17464	***	*25107	*9889	53792	***	***	3797093
67	Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	***	***	-
68	Net income, Form 1120F	*1943	*1943	-	-	-	-	***	-	-	-	***	***	-
69	Net income, Form 1120S	54604	1818	-	-	*2177	*13262	***	*12881	*3390	*15833	***	***	-
70	Statutory special deductions, total	591418	-	-	-	*388	*31	***	*12225	-	*7	***	***	552739
71	Net operating loss deduction	547711	-	-	-	*388	*31	***	*12225	-	-	***	***	524957
72	Dividends received deduction	42938	-	-	-	-	-	***	-	-	*7	***	***	27024
73	Public utility div paid deduction	769	-	-	-	-	-	***	-	-	-	***	***	757
74	Income subject to tax	3473016	*1943	-	-	*8820	*4171	***	-	*6499	*37951	***	***	3244354
75	Income tax before credits, total	1305814	*636	-	-	*1456	*810	***	*9	*2210	*13079	***	***	1226845
76	Regular tax	1206942	*635	-	-	*1456	*810	***	-	*2210	*12885	***	***	1131799
77	Personal holding company tax	-	-	-	-	-	-	***	-	-	-	***	***	-
78	Recapture of investment credit	1	-	-	-	-	-	***	-	-	-	***	***	1
79	Alternative minimum tax	99723	-	-	-	-	-	***	-	-	*160	***	***	96167
80	Environmental tax	5913	-	-	-	-	-	***	*9	-	*34	***	***	5651
81	Foreign tax credit	692	-	-	-	-	-	***	-	-	-	***	***	566
82	U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	***	-	-	-	***	***	-
84	Nonconventional source fuel credit	88386	-	-	-	-	-	***	-	-	*1	***	***	87613
85	General business credit	36756	-	-	-	-	-	***	-	*1	-	***	***	36756
86	Prior year minimum tax credit	77465	-	-	-	-	-	***	-	-	*575	***	***	75357
87	Income tax after credits, total	1102514	*636	-	-	*1456	*810	***	*9	*2209	*12503	***	***	1026553

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

MINOR INDUSTRY 4930
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	310	-	-	-	*199	-	***	-	*7	*3	***	***	47
2 Total assets	227864530	-	-	-	*68043	-	***	-	*82087	*104485	***	***	226672979
3 Cash	1574508	-	-	-	*4571	-	***	-	*4006	*4237	***	***	1539509
4 Notes and accounts receivable	9108229	-	-	-	*26	-	***	-	*13814	*4133	***	***	9003199
5 Less: Allowance for bad debts	372384	-	-	-	-	-	***	-	*23	*33	***	***	370726
6 Inventories	4966128	-	-	-	*223	-	***	-	*3573	*1248	***	***	4928875
7 Investments in govt. obligations, Total	349009	-	-	-	-	-	***	-	-	-	***	***	349009
8 Tax-exempt securities	259409	-	-	-	-	-	***	-	-	-	***	***	259409
9 Other current assets	5883388	-	-	-	*427	-	***	-	*2111	*7937	***	***	5844319
10 Loans to stockholders	*4226	-	-	-	*2977	-	***	-	-	-	***	***	24
11 Mortgage and real estate loans	12682	-	-	-	-	-	***	-	-	-	***	***	12682
12 Other investments	11489363	-	-	-	-	-	***	-	*11660	*15247	***	***	11448353
13 Depreciable assets	231030319	-	-	-	*57887	-	***	-	*84481	*121420	***	***	229765675
14 Less: Accumulated depreciation	75725523	-	-	-	*10232	-	***	-	*38580	*58851	***	***	75312769
15 Depletable assets	4697569	-	-	-	-	-	***	-	-	-	***	***	4691208
16 Less: Accumulated depletion	2552334	-	-	-	-	-	***	-	-	-	***	***	2550158
17 Land	656547	-	-	-	*11039	-	***	-	*392	*2161	***	***	639425
18 Intangible assets (Amortizable)	879515	-	-	-	*1076	-	***	-	*589	21077	***	***	824584
19 Less: Accumulated amortization	183171	-	-	-	-	-	***	-	*85	14128	***	***	148545
20 Other assets	35787048	-	-	-	*50	-	***	-	*150	*36	***	***	35748907
21 Total liabilities	227864530	-	-	-	*68043	-	***	-	*82087	*104485	***	***	226672979
22 Accounts payable	8027779	-	-	-	*4048	-	***	-	*3518	*3068	***	***	7968262
23 Mort, notes, and bonds under 1 yr	6135209	-	-	-	*1252	-	***	-	*5083	231186	***	***	5865259
24 Other current liabilities	10038873	-	-	-	*944	-	***	-	*12236	*14350	***	***	9929179
25 Loans from stockholders	*156127	-	-	-	*7774	-	***	-	*2852	-	***	***	143854
26 Mort, notes, bonds, 1 yr or more	74910395	-	-	-	*44774	-	***	-	*8947	*156262	***	***	74319335
27 Other liabilities	51154431	-	-	-	*1640	-	***	-	*1731	*25366	***	***	50899611
28 Net worth	77441715	-	-	-	*7612	-	***	-	*47721	*-325748	***	***	77547478
29 Capital stock	38150283	-	-	-	*30	-	***	-	*7755	*61	***	***	38104456
30 Paid-in or capital surplus	18542511	-	-	-	*40	-	***	-	7	*9469	***	***	18438928
31 Retained earnings, appropriated	234929	-	-	-	-	-	***	-	-	-	***	***	234929
32 Retained earnings, unappropriate	20825366	-	-	-	-	-	***	-	*35090	*-334394	***	***	21062854
33 Retained earnings (S CORP)	*-2311	-	-	-	*7542	-	***	-	4869	-	***	***	-
34 Less: Cost of treasury stock	*309062	-	-	-	-	-	***	-	-	*884	***	***	293688
35 Total receipts	86797323	-	-	-	*142304	-	***	-	*81091	*216014	***	***	85563423
36 Business receipts	83859415	-	-	-	*142122	-	***	-	*66033	*60507	***	***	82809486
37 Interest	740267	-	-	-	-	-	***	-	*585	*6360	***	***	729957
38 Interest on govt. obligations, State and local	44268	-	-	-	-	-	***	-	-	*163	***	***	44029
39 Rents	731787	-	-	-	-	-	***	-	*151	*342	***	***	730268
40 Royalties	30991	-	-	-	-	-	***	-	-	-	***	***	30991
41 Net S-T cap gain less net LT loss	11615	-	-	-	-	-	***	-	-	-	***	***	11505
42 Net L-T cap gain less net ST loss	208585	-	-	-	-	-	***	-	*11977	3197	***	***	193341
43 Net gain, noncapital assets	269934	-	-	-	-	-	***	-	-	143530	***	***	126403
44 Dividends, domestic corporations	70050	-	-	-	-	-	***	-	-	*15	***	***	70035
45 Dividends, foreign corporations	203	-	-	-	-	-	***	-	-	-	***	***	203
46 Other receipts	830208	-	-	-	*182	-	***	-	*2345	*1901	***	***	817204
47 Total deductions	79860621	-	-	-	*136289	-	***	-	*57281	*104227	***	***	78808309
48 Cost of sales and operations	32758175	-	-	-	*103860	-	***	-	*40121	*36216	***	***	32330774
49 Compensation of officers	204432	-	-	-	*4214	-	***	-	*581	1803	***	***	189144
50 Repairs	4025479	-	-	-	*3630	-	***	-	*24	*3578	***	***	4003182
51 Bad debts	393078	-	-	-	-	-	***	-	-	*947	***	***	390313
52 Rent paid on business property	652383	-	-	-	*1796	-	***	-	*208	*484	***	***	638332
53 Taxes paid	7020112	-	-	-	*4296	-	***	-	*3170	*6950	***	***	6982550
54 Interest paid	6795432	-	-	-	*3040	-	***	-	*1065	*25029	***	***	6723286
55 Contributions or gifts	70945	-	-	-	-	-	***	-	*618	*279	***	***	69719
56 Amortization	329787	-	-	-	-	-	***	-	1	*217	***	***	285657
57 Depreciation	10061233	-	-	-	*2900	-	***	-	*3997	*9131	***	***	9996475
58 Depletion	328593	-	-	-	-	-	***	-	-	-	***	***	328502
59 Advertising	71370	-	-	-	*700	-	***	-	*30	*51	***	***	65543
60 Pension, prof sh, stock, annuity	616051	-	-	-	-	-	***	-	*80	*12	***	***	613822
61 Employee benefit programs	1190800	-	-	-	-	-	***	-	*1557	*1584	***	***	1177979
62 Net loss, noncapital assets	197241	-	-	-	-	-	***	-	-	-	***	***	196743
63 Other deductions	15145510	-	-	-	*11855	-	***	-	*5828	*17945	***	***	14816288
64 Total receipts less total deducts	6936702	-	-	-	*6014	-	***	-	*23810	*111788	***	***	6755114
65 Const taxable inc frm rel frn corps	28223	-	-	-	-	-	***	-	-	-	***	***	28223
66 Net income, total	6920656	-	-	-	*6014	-	***	-	*23810	*111625	***	***	6739307
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	***	-	-	-	***	***	-
69 Net income, Form 1120S	*17489	-	-	-	*6014	-	***	-	11473	-	***	***	-
70 Statutory special deductions, total	538254	-	-	-	-	-	***	-	-	*96465	***	***	425993
71 Net operating loss deduction	466153	-	-	-	-	-	***	-	-	96454	***	***	353903
72 Dividends received deduction	51249	-	-	-	-	-	***	-	-	*11	***	***	51239
73 Public utility div paid deduction	20851	-	-	-	-	-	***	-	-	-	***	***	20851
74 Income subject to tax	6364914	-	-	-	-	-	***	-	*12337	*15160	***	***	6313314
75 Income tax before credits, total	2442152	-	-	-	-	-	***	-	*4203	*5292	***	***	2423777
76 Regular tax	2226834	-	-	-	-	-	***	-	*4195	*5163	***	***	2209399
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	***	***	-
78 Recapture of investment credit	6709	-	-	-	-	-	***	-	-	-	***	***	6709
79 Alternative minimum tax	197048	-	-	-	-	-	***	-	-	-	***	***	196291
80 Environmental tax	12686	-	-	-	-	-	***	-	*8	*129	***	***	12503
81 Foreign tax credit	3655	-	-	-	-	-	***	-	-	-	***	***	3655
82 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	-	***	***	-
84 Nonconventional source fuel credit	12356	-	-	-	-	-	***	-	-	-	***	***	12356
85 General business credit	102339	-	-	-	-	-	***	-	-	-	***	***	102332
86 Prior year minimum tax credit	36094	-	-	-	-	-	***	-	*67	580	***	***	35348
87 Income tax after credits, total	2287701	-	-	-	-	-	***	-	*4136	*4712	***	***	2270077

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	6287	*46	*2294	*1458	*553	818	860	103	81	30	13	10	21
2 Total assets	34744435	-	*87663	*210212	*196429	513776	2029997	678503	1191504	1015264	997358	1550519	26273210
3 Cash	1214654	-	*11726	*40645	*46137	59083	155737	81512	51675	128487	54955	66109	518589
4 Notes and accounts receivable	2737430	-	*18170	*10643	*36983	114497	399651	98099	166901	92966	91112	139974	1568433
5 Less: Allowance for bad debts	56888	-	-	-	-	*657	*1440	*1935	*1737	*1363	2486	5201	42070
6 Inventories	249099	-	*697	*75	-	*15259	*3625	*1516	18063	*5682	3607	17661	182914
7 Investments in govt. obligations, Total	*25213	-	-	-	-	-	*38	*97	-	*17645	1516	2929	2988
8 Tax-exempt securities	*8455	-	-	-	-	-	-	*3157	-	-	-	-	5297
9 Other current assets	787973	-	*616	*2059	*18347	23392	100641	40080	17432	39788	32679	21487	491452
10 Loans to stockholders	125704	-	*4271	*19067	-	*822	65919	*8933	*861	*9218	651	-	15961
11 Mortgage and real estate loans	*36745	-	-	*4536	-	-	*21581	*276	*2761	-	5435	-	2156
12 Other investments	6704976	-	*7272	*2817	*9343	*9935	195539	*41232	57957	133120	168385	10654	6068721
13 Depreciable assets	26091709	-	*149579	*218823	*319296	660888	2127670	599294	1197477	792916	707604	1307103	18011060
14 Less: Accumulated depreciation	9408654	-	*104816	*131931	*249787	451471	1377859	326237	517926	372466	223815	310754	5341593
15 Depletable assets	*306894	-	-	-	-	-	-	*243	-	-	-	-	306650
16 Less: Accumulated depletion	*30736	-	-	-	-	-	-	*54	-	-	-	-	30682
17 Land	1901373	-	-	*4302	*5351	*11873	146406	*64783	82304	39606	93245	67401	1386102
18 Intangible assets (Amortizable)	3061037	-	*220	*9518	*2986	*25688	223150	*86866	63749	57734	36312	140156	2414658
19 Less: Accumulated amortization	798898	-	*193	*3139	*153	*584	165084	*56480	*19880	*24518	22994	7795	498079
20 Other assets	1788351	-	*119	*32798	*7925	45050	134421	*37123	71865	96451	51151	100796	1210652
21 Total liabilities	34744435	-	*87663	*210212	*196429	513776	2029997	678503	1191504	1015264	997358	1550519	26273210
22 Accounts payable	1189425	-	*11146	*16964	*10643	31303	169949	*36492	119550	32733	43735	56015	660895
23 Mort, notes, and bonds under 1 yr	4153578	-	*3888	*5752	-	45458	169604	83344	133506	130879	36621	52747	3491779
24 Other current liabilities	2289916	-	*1179	*6203	*17820	89245	154537	41697	92518	33443	48475	85824	1718976
25 Loans from stockholders	309001	-	-	*6512	*19420	*58938	*97491	*73099	*31364	*2593	5921	-	13664
26 Mort, notes, bonds, 1 yr or more	9153333	-	*46063	*57581	*23579	68570	393444	154324	309513	200466	302928	437001	7159863
27 Other liabilities	4803522	-	*3502	*-0	*7295	*15507	313867	*14571	289038	244448	176686	220831	3517776
28 Net worth	12845660	-	*21885	*117200	*117673	204754	731106	274975	216015	370704	382991	698099	9710257
29 Capital stock	1761716	-	*5974	*41777	*10814	49380	79820	11356	42530	10956	35487	142157	1331464
30 Paid-in or capital surplus	4185699	-	*400	*2629	*5848	*23527	227528	*33508	30284	*162858	461433	278953	2958729
31 Retained earnings, appropriated	*6667	-	-	-	-	-	*800	-	-	-	-	2030	3837
32 Retained earnings, unappropriate	6810499	-	*13502	*20354	*85737	101313	190691	*131730	75378	131444	-107096	278003	5889444
33 Retained earnings (S CORP)	738876	-	*2009	*52439	*24907	*33689	291379	*149794	*72163	*102734	9763	-	-
34 Less: Cost of treasury stock	657797	-	-	-	*9633	*3154	*59111	*51413	*4340	*37288	16596	3044	473218
35 Total receipts	24236530	*83779	*1352209	*507563	*641527	1022675	3638068	796867	1192545	834407	563417	755990	12847485
36 Business receipts	23124917	*50284	*1352172	*505903	*623159	1013534	3523041	774259	1143626	809938	541796	734316	12052889
37 Interest	404529	*171	*37	*340	*1434	*2481	18402	*1970	3510	4490	5005	6687	360002
38 Interest on govt. obligations, State and local	5748	*3	-	*318	-	-	*4	*732	*192	-	276	498	3725
39 Rents	20812	-	-	-	*168	*869	*550	*700	*2766	*1456	1336	1789	11179
40 Royalties	*991	-	-	-	-	-	*193	-	-	-	1	-	797
41 Net S-T cap gain less net LT loss	*1171	-	-	-	-	-	*35	-	*28	*76	79	-	953
42 Net L-T cap gain less net ST loss	45305	*15017	-	-	*2762	*255	*11111	*7785	*130	*165	850	277	6954
43 Net gain, noncapital assets	46231	*17088	-	-	*11508	*3855	5442	*1897	*659	*1920	258	1802	1802
44 Dividends, domestic corporations	35314	-	-	-	*456	-	*25	-	-	*75	113	-0	34645
45 Dividends, foreign corporations	179	-	-	-	-	-	-	-	-	-	-	-	179
46 Other receipts	551333	*1216	*-0	*1002	*2040	*1681	79265	9525	41634	16287	13703	10620	374361
47 Total deductions	22410604	*56178	*1314398	*429512	*609162	974539	3412220	709169	1143198	747742	531437	682022	11801028
48 Cost of sales and operations	7024459	*27473	*43687	*154938	*256904	397946	1568502	*294617	485881	273640	254347	321034	2945488
49 Compensation of officers	499372	*2047	*8914	*12582	*37926	44247	171558	*54116	24165	28399	15479	12119	87818
50 Repairs	534694	*660	*11579	*14916	*22971	30282	61877	*14038	34818	21145	6888	9499	306020
51 Bad debts	73861	*432	-	-	*1323	*2640	8583	*1413	4290	4212	2145	3803	45019
52 Rent paid on business property	330767	*396	*16152	*6449	*13020	22040	54643	*4203	24438	18741	9999	5222	155463
53 Taxes paid	1008878	*3356	*4169	*12255	*26474	43358	132888	28923	43565	30630	21108	43777	618375
54 Interest paid	1048036	*4595	*3314	*4875	*3838	14860	58224	27066	34706	21733	22318	44559	807950
55 Contributions or gifts	17493	*1482	*96	*211	*86	*358	657	*91	*345	*376	268	803	12720
56 Amortization	159467	*196	-	*1867	*153	*90	17289	*8628	7357	4070	3076	6967	109773
57 Depreciation	1903733	*3786	*14434	*24091	*25753	52494	166486	59129	80379	59982	37679	76907	1302613
58 Depletion	*8887	-	-	*594	-	-	-	-	-	*202	-	18	8073
59 Advertising	61142	*164	*926	*2271	*4112	2474	8800	1960	3148	2668	774	1480	32365
60 Pension, prof sh, stock, annuity	121713	*70	*15	-	*1934	*4090	23771	*5256	4901	4235	3103	3167	71172
61 Employee benefit programs	422445	*719	-	*7489	*4086	*14930	41949	*10827	18807	15049	13836	19568	275184
62 Net loss, noncapital assets	27473	-	*58	-	-	-	*89	*112	*1023	*247	404	557	24982
63 Other deductions	9168185	*10801	*1211053	*186973	*210582	344729	1096903	198790	375374	262413	140012	132543	4998012
64 Total receipts less total deducts	1825926	*27601	*37811	*78051	*32366	48136	225848	87698	49347	86665	31980	73967	1046456
65 Const taxable inc frm rel frn corps	41035	-	-	-	-	-	-	-	-	-	-	-	41035
66 Net income, total	1861213	*27599	*37811	*77732	*32366	48136	225844	86966	49155	86665	31704	73469	1083767
67 Net income, Form 1120-A	*44	-	*44	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	425727	*215	*31269	*71359	*13464	*21016	164081	*76372	*10689	*34169	3091	-	-
70 Statutory special deductions, total	122000	*2851	*5613	-	*2446	*5487	*11393	*330	*9782	*6026	5333	8720	64019
71 Net operating loss deduction	93728	*2851	*5613	-	*2128	*5487	*11376	*330	*9782	*5969	5246	8712	36235
72 Dividends received deduction	28040	-	-	-	*319	-	*17	-	-	*57	79	-0	27567
73 Public utility div paid deduction	232	-	-	-	-	-	-	-	-	-	8	7	217
74 Income subject to tax	1313831	*24533	*928	*6373	*16455	21632	50716	*10264	28684	46470	23279	64749	1019748
75 Income tax before credits, total	464479	*8313	*139	*956	*4745	5208	15170	*3527	10750	16241	8819	22726	367884
76 Regular tax	447987	*8297	*139	*956	*4739	4824	15105	*3278	9624	15774	8006	22025	355220
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	18	-	-	-	-	-	-	-	-	-	-	-	18
79 Alternative minimum tax	14667	-	-	-	-	*384	*66	*249	*1126	*428	786	610	11018
80 Environmental tax	1814	*16	-	-	*6	-	-	-	*-0	*39	27	97	1629
81 Foreign tax credit	13444	-	-	-	-	-	-	-	-	-	-	-	13444
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	12317	-	-	-	-	-	-	-	-	-	979	-	11338
85 General business credit	3595	*1175	-	-	-	*78	*913	*78	-	-	122	62	1167
86 Prior year minimum tax credit	*1298	*430	-	-	-	-	*242	-	-	-	103	19	503
87 Income tax after credits, total	433826	*6708	*139	*956	*4745	5130	14015	*3448	10750	16241	7616	22645	341432

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	582440	16586	215475	121219	83582	58542	68937	9987	5306	1406	655	418	326
2 Total assets	1358268893	-	8956507	20160427	29709943	41385575	145702270	69491547	80572874	48143934	47496881	69572924	797076010
3 Cash	70971734	-	2026555	3405826	4140534	5621255	13959034	5092172	5596820	2943645	2969093	4154611	21062189
4 Notes and accounts receivable	280577055	-	964951	2980489	5811089	9796012	36459672	17687342	21045518	12497497	11436879	14753216	147144392
5 Less: Allowance for bad debts	6115786	-	*1992	3796	24774	68738	408286	277354	436885	302869	343239	460710	3787145
6 Inventories	357542000	-	2639009	6743281	10290640	14068576	58006108	28129553	28939296	15636712	14546563	19442466	159099795
7 Investments in govt. obligations, Total	35297502	-	*7618	*5975	*21600	61680	259237	172320	233776	166736	40646	189336	34138580
8 Tax-exempt securities	23702822	-	*16914	*6498	*22778	51191	195331	98185	71570	148874	183217	150540	22757723
9 Other current assets	118269526	-	268963	595076	852361	1145786	4008837	2085502	2906937	2334791	2537582	3203630	98330059
10 Loans to stockholders	7908427	-	377786	779557	762731	654669	1646162	570654	611948	268243	110908	232044	1893725
11 Mortgage and real estate loans	6276627	-	52137	149330	145175	178139	411234	83413	103537	181584	428124	38562	4505391
12 Other investments	136491399	-	69793	557111	1083162	1479103	4664171	2625195	3832946	2800915	2885407	4951111	111542486
13 Depreciable assets	416420516	-	6937266	10499566	13934075	17640063	51783079	22232127	26901130	16678372	16515190	27656658	205642990
14 Less: Accumulated depreciation	198293395	-	4974005	6866921	9066010	11241497	31123624	12218980	13919564	8472846	7612743	12198354	80598850
15 Depletable assets	2464721	-	*35054	*18443	*16271	*9508	20456	*21794	*44043	*11951	324777	145154	1817270
16 Less: Accumulated depletion	677062	-	*28689	*1537	*3561	*3897	11737	*9647	*26929	*4729	180444	73004	332890
17 Land	34146099	-	91275	260739	503811	824853	3051911	1723470	2389940	1276301	1218633	2465363	20339803
18 Intangible assets (Amortizable)	35075658	-	451835	771493	966132	842097	2435942	946535	1530012	1263622	1616616	3166782	21084592
19 Less: Accumulated amortization	8920394	-	256049	457735	452675	381230	1119862	406540	637809	351610	445421	717636	3693828
20 Other assets	47131445	-	278085	717030	706603	708006	1464603	935807	1386589	1066746	1265091	2473156	36129729
21 Total liabilities	1358268893	-	8956507	20160427	29709943	41385575	145702270	69491547	80572874	48143934	47496881	69572924	797076010
22 Accounts payable	214463821	-	1454436	3508037	5618497	8526859	29349215	12998800	15849253	9452479	9048065	12246409	106411771
23 Mort, notes, and bonds under 1 yr	224335469	-	605330	1219296	2189144	3712214	27738864	17852769	18320439	8148035	6653853	6791384	131104141
24 Other current liabilities	179946961	-	689005	1383368	1827611	2700235	9753446	4851131	6296386	3997658	3912990	6251150	138283981
25 Loans from stockholders	28260995	-	2408174	2731151	3109203	3136883	6841858	2487229	1877407	763886	648837	805765	3450603
26 Mort, notes, bonds, 1 yr or more	204111144	-	1405324	2944868	4198324	5197386	16599936	7772267	9988602	6860351	8346715	11254146	129543223
27 Other liabilities	92532645	-	134582	310204	350558	406004	1706897	962920	2768206	919226	1106163	2724286	81143598
28 Net worth	414617859	-	2259655	8063502	12416605	17705995	53712054	22566430	25472580	18002299	17780259	29499785	207138694
29 Capital stock	53095921	-	1654314	2021433	2385396	2461791	7531755	2449256	2704119	2178672	1902753	3956048	23850384
30 Paid-in or capital surplus	111592232	-	711146	1460118	1490875	1815588	5606035	2621784	3714787	3457886	4939477	10056221	75718314
31 Retained earnings, appropriated	787597	-	*5903	*9691	109787	83332	359652	79202	39222	*30102	5476	9991	55238
32 Retained earnings, unappropriate	205844436	-	23098	2957197	6679075	10787406	24851235	8502062	8900502	6709110	7362734	12783494	116288523
33 Retained earnings (S CORP)	64447455	-	141865	2219108	2811356	4043370	18676677	9863030	11320046	6356016	4078252	3278058	1659677
34 Less: Cost of treasury stock	21149782	-	276671	604046	1059885	1485490	3313299	948904	1206096	729487	508435	584028	10433442
35 Total receipts	2929136468	29140446	61261962	90765978	112955583	147524245	521976548	244222441	261321706	139670734	122031754	160100498	1038164573
36 Business receipts	2860064495	28522809	60500876	89757749	111811773	145575317	516051254	240929326	257900844	137426150	119795060	156697175	995096160
37 Interest	22097565	73544	22805	88856	147935	216039	697221	294891	369222	266566	490284	622690	18807512
38 Interest on govt. obligations, State and local	1490082	*1826	-	*791	5172	5410	21598	14577	14727	15612	21486	34558	1354325
39 Rents	4412069	4341	6776	23506	68811	65476	187378	99258	129193	100706	163488	212524	3350612
40 Royalties	2980172	*3678	*10549	*312	*658	*21321	27002	29456	41952	74887	97616	347005	2325737
41 Net S-T cap gain less net LT loss	351703	*48964	*2094	*1886	8267	3897	7828	11338	4790	10245	18999	17093	216302
42 Net L-T cap gain less net ST loss	2437189	95123	59034	67915	90945	123538	135201	69966	153641	44518	116015	233941	1247351
43 Net gain, noncapital assets	2908768	128981	195339	100765	126162	153828	273791	121788	198064	91369	95251	114521	1308909
44 Dividends, domestic corporations	667513	*555	*869	3595	5808	10227	58190	10082	38569	13603	19425	26574	480016
45 Dividends, foreign corporations	869214	-	-	*52	*248	*9	4116	*3984	18510	25801	19769	25311	771415
46 Other receipts	30857698	260624	463620	720553	689804	1349184	4512968	2637776	2452193	1601277	1194362	1769105	13206233
47 Total deductions	2850898602	28378128	58392669	87334086	109731447	143700906	510911058	239342990	254851826	135917568	118118967	154869286	1009349671
48 Cost of sales and operations	2193149295	24263737	35905084	60496920	76856685	106247710	405667202	197384641	209230878	110288355	94225630	120172464	752409988
49 Compensation of officers	41558932	239649	3307950	3818424	4889252	5161429	12008498	3937177	3334265	1377391	836776	791654	1856468
50 Repairs	11900560	67675	445248	536003	655982	667433	2034916	819417	822411	490574	491995	737004	4131902
51 Bad debts	6638369	40885	47085	135579	214727	322578	906062	383794	456137	244802	256654	338766	3291300
52 Rent paid on business property	47808870	347276	2798033	3227257	2990206	2756825	6939700	2363186	2605047	1433224	1545611	2457036	18345469
53 Taxes paid	43841054	247448	1638461	1966836	2323148	2748865	7549172	2997026	3298147	1839129	1860279	2445406	14927136
54 Interest paid	33674806	192832	256519	470456	744262	905907	3310971	1527663	1790396	984208	1123081	1327222	21041290
55 Contributions or gifts	810167	3665	9385	16317	20119	30642	81096	30689	39660	31078	36195	57074	454247
56 Amortization	2724242	29997	46765	65089	89534	89627	306970	131774	183286	99922	146168	180224	1354886
57 Depreciation	36653108	153659	584830	921169	1133962	1365807	4159383	1757924	2233449	1412590	1427485	2326693	19176159
58 Depletion	208308	*2	*809	*47	*1134	*3242	*3374	*800	17370	*1564	10868	36372	132726
59 Advertising	32631701	183522	748013	1044738	1348418	1467896	4455834	2101896	2345537	1467637	1300218	2353557	13814435
60 Pension, prof sh, stock, annuity	6751600	36807	105379	140815	237757	346936	1178167	417949	457253	284477	251386	418349	2876323
61 Employee benefit programs	17803612	83329	189481	293932	444630	632880	2353775	1073478	1285957	741788	776264	1087854	8840244
62 Net loss, noncapital assets	1062206	12948	8776	12335	21610	18951	67620	30069	31241	25506	40215	80877	712059
63 Other deductions	373681773	2474697	12300850	14188168	17760023	20934179	59888317	24385507	26720793	15195323	13790142	20058735	145985039
64 Total receipts less total deducts	78237866	762318	2869293	3431893	3224136	3823339	11065490	4879452	6469880	3753166	3912787	5231212	28814901
65 Const taxable inc frm rel frn corps	1434455	-	-	-	-	-	*14411	*2144	*10911	19611	15884	35811	1335683
66 Net income, total	78182240	760492	2869293	3431102	3218964	3817929	11058303	4867018	6466064	3757165	3907185	5232465	28796259
67 Net income, Form 1120-A	157365	*640	110351	35673	*10700	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	39573	39573	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	23463533	283727	1995464	2054339	1639513	1827523	5778787	2807874	3392876	1564741	1168029	691190	259468
70 Statutory special deductions, total	6029161	204635	425472	411011	339381	385801	845331	300020	465397	245150	312973	512216	1581775
71 Net operating loss deduction	5399786	204598	424916	408476	335316	378467	799797	293141	418595	221833	295271	482483	1136893
72 Dividends received deduction	628161	*37	*556	2535	4065	7334	45534	6879	46802	23316	17702	29733	443669
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	48058945	272150	448357	966475	1240352	1605170	4445359	1760879	2616483	1958742	2428629	4029770	26286581
75 Income tax before credits, total	16255071	87469	69753	164281	224064	338987	1280407	593489	904933	683444	850072	1426283	9631889
76 Regular tax	15689905	84928	68791	162423	223460	337904	1261171	581128	884742	667476	831667	1395932	9190283
77 Personal holding company tax	*344	-	-	*33	-	-	*130	*45	*1	*21	14	17	84
78 Recapture of investment credit	*1220	-	-	-	-	-	*278	-	*246	*664	32	-	-
79 Alternative minimum tax	508829	1476	*846	*1822	*604	1067	17355	11107	20257	13240	14499	24068	402488
80 Environmental tax	49406	195	-	*1	*6	16	67	97	778	1308	2619	5284	39034
81 Foreign tax credit	732237	61	*10	*8	*37	*18	*531	*1985	7011	18790	11131	21851	670804
82 U.S. Possessions tax credit	22269	139	-	-	-	24	*564	346	961	1732	808	-	17694
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	57070	-	-	-	-	*1706	*46	-	*19	*1	-0	52	55246
85 General business credit	280603	*199	*1541	2031	1710	3074	10498	4823	6579	11604	6599	25412	206534
86 Prior year minimum tax credit	128958	*736	-	*170	*293	*1224	10403	9034	10872	10947	13734	15599	55944
87 Income tax after credits, total	15033933	86334	68203	162072	222024	332940	1258365	577301	879491	640369	817800	1363368	8625667

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	193910	3826	61006	30052	28391	25387	35025	5407	3111	912	402	229	162
2 Total assets	661250860	-	2174788	5271015	10136021	18097915	74932259	38105575	47645992	31165566	27952758	37192501	368576471
3 Cash	31017415	-	605007	998273	1471654	2323128	7199789	2761336	3015769	1849800	1593946	1985989	7212723
4 Notes and accounts receivable	170686111	-	367112	1410308	3010144	6140392	25955971	13072804	15915695	9930349	8257511	10814075	75811751
5 Less: Allowance for bad debts	2944829	-	*1755	*529	12251	37128	299151	203248	327656	245066	225524	278545	1313976
6 Inventories	175559813	-	381492	1349735	2937684	5591938	25009168	12654126	15722628	10158926	8832203	10582082	82339830
7 Investments in govt. obligations, Total	32075936	-	*117	*4538	*9181	*20040	162532	107364	141415	111173	24223	59655	31435698
8 Tax-exempt securities	2281239	-	*11	*31	*67	*16355	101218	78878	58174	137101	109208	62582	1717614
9 Other current assets	79446208	-	92537	203428	294123	549293	2063116	1132982	2015955	1633458	1572885	1870588	68017843
10 Loans to stockholders	3149515	-	150747	236870	253821	275631	832405	306975	255362	122732	61854	152904	500216
11 Mortgage and real estate loans	1344562	-	*11819	*26044	*48966	37143	185234	29768	57279	87680	59764	16106	784759
12 Other investments	57264300	-	*14703	133418	395615	409484	2466559	1536273	2395866	1726316	1775975	2910964	43499127
13 Depreciable assets	149224457	-	1440494	2187155	4083171	6360193	24123767	11627376	13142616	8601043	7650276	10893748	59114620
14 Less: Accumulated depreciation	77700022	-	962096	1430946	2777771	4247863	15102284	6634562	7019975	4612548	3700667	5220831	25990478
15 Depletable assets	2303829	-	*14523	-	*1104	*9218	*16677	*21788	*28024	*1141	318152	99127	1794073
16 Less: Accumulated depletion	598818	-	*14290	-	*1104	*3897	*9539	*9642	*19452	*951	178358	33461	328121
17 Land	8526683	-	*32665	49959	114542	212195	1315236	807325	947895	548340	480513	747573	3270441
18 Intangible assets (Amortizable)	16651355	-	32044	95733	171027	331196	841635	507948	933181	674495	985521	1652164	10426411
19 Less: Accumulated amortization	3895704	-	7393	63115	66687	148051	368919	203398	386309	183372	247291	366381	1854788
20 Other assets	16858809	-	17052	70113	202736	258649	438847	511482	769524	624950	582567	1244163	12138726
21 Total liabilities	661250860	-	2174788	5271015	10136021	18097915	74932259	38105575	47645992	31165566	27952758	37192501	368576471
22 Accounts payable	121743352	-	462433	1273219	2582279	4797896	19548147	9509608	11841058	7190943	6079110	7243146	51215513
23 Mort, notes, and bonds under 1 yr	142897782	-	218884	311068	793493	1440515	8896505	6018593	8135930	5013413	4595343	5098764	102375275
24 Other current liabilities	94033086	-	164349	413128	614227	1091655	5000559	2832332	3815586	2428696	2164830	3126949	72380774
25 Loans from stockholders	12562176	-	512212	484304	1040495	1377985	3791652	1363166	1049426	490178	467032	480163	1505563
26 Mort, notes, bonds, 1 yr or more	84282709	-	339366	711294	1016056	1767543	7166126	3609548	4781470	3785962	4284220	5451512	51369612
27 Other liabilities	23586990	-	25459	78187	146857	126627	937488	610035	2234521	573100	502365	1527789	16824563
28 Net worth	182144766	-	452085	1999815	3942614	7495693	29591783	14162293	15788001	11683275	9859858	14264178	72905171
29 Capital stock	27358354	-	291310	382115	880132	1102716	4369056	1402325	1833519	1701301	1309776	2507055	11579049
30 Paid-in or capital surplus	45065303	-	152661	382012	466555	631037	3003030	1198965	2329242	2047979	2611749	4150024	28092050
31 Retained earnings, appropriated	387257	-	-	-	*33766	*33180	175144	*77605	*21407	*20662	1578	2099	21817
32 Retained earnings, unappropriate	83440492	-	-44473	878275	2164854	4578941	13529748	6124371	5114529	4240017	3796071	6225628	36832531
33 Retained earnings (S CORP)	35644362	-	88994	584813	804196	1820920	10518124	5959276	7122821	4118643	2471192	1616233	539151
34 Less: Cost of treasury stock	9751002	-	36407	227400	406888	671101	2003319	600248	633518	445328	330507	236861	4159426
35 Total receipts	1369777558	21525435	16852685	25970843	41817867	71484397	258117499	119842016	143326251	90575651	74775282	88611969	416877662
36 Business receipts	1341456180	21254070	16660503	25656547	41429013	70523418	255663086	118476822	141949614	89364955	73805450	87075925	399596778
37 Interest	10965291	44294	8719	23544	39576	63006	264543	120732	163015	132382	170187	271312	9663982
38 Interest on govt. obligations, State and local	209872	*911	-	*406	*997	1865	10806	10733	9968	11107	11157	9840	142083
39 Rents	1484664	*1257	*4806	*2276	12795	23437	86885	47783	65615	33991	65748	73808	1066263
40 Royalties	639621	*2	*10549	-	*73	*4276	7321	*2660	13651	23988	48289	188227	340585
41 Net S-T cap gain less net LT loss	115383	*48964	*72	*231	*1012	*1290	5338	*324	3127	4309	10361	14804	25553
42 Net L-T cap gain less net ST loss	1162963	*22778	*23592	*13671	57195	44003	68862	57230	83528	27416	46293	142288	576106
43 Net gain, noncapital assets	1611256	12488	*10258	26750	33860	43907	125331	78731	77940	33270	52809	74967	1040945
44 Dividends, domestic corporations	318121	*553	*60	*747	*3132	3698	44522	7740	28940	11577	9690	18095	189368
45 Dividends, foreign corporations	585345	-	-	-	*248	-	*2798	*3906	18502	24304	18736	22152	494698
46 Other receipts	11228860	140118	134125	246670	239965	775498	1838007	1035356	912352	908354	536563	720550	3741303
47 Total deductions	1336721440	21115736	15869303	24970037	40654126	69741499	252284922	117023447	139276936	88196182	72644446	86131556	408813252
48 Cost of sales and operations	1102812043	19246910	10508381	18696374	30036436	54186269	202152355	96099420	116546789	74719621	61569316	72682939	346367233
49 Compensation of officers	21522542	104574	1261508	1305972	2125044	2617138	6981627	2367101	2152988	956349	478025	443199	729016
50 Repairs	3789266	25902	78848	98394	181988	221071	869669	400502	372481	234934	199945	257023	848509
51 Bad debts	2513212	18079	14414	38153	70347	181462	585955	277443	290401	157956	129209	146992	602801
52 Rent paid on business property	10532295	89023	406934	532879	688050	888676	2428791	918023	978438	522863	448004	564028	2066584
53 Taxes paid	16384922	103638	279010	362133	652706	1167849	3723682	1668817	1881131	971338	1060785	1074676	3439158
54 Interest paid	14279113	116462	66675	123437	217964	326745	1473516	774709	979162	590092	624372	705056	8280924
55 Contributions or gifts	352006	1576	4142	5290	8981	14371	46194	19241	25821	20076	21136	21030	164151
56 Amortization	1091140	13983	5572	8902	25075	34664	114728	64826	103588	59032	86370	80586	493814
57 Depreciation	14953345	68705	146441	221866	364048	546834	1955614	926612	1092611	705381	671028	983139	7271064
58 Depletion	189561	*2	-	-	*1133	*2026	*95	*798	*16256	*1560	8636	26329	132726
59 Advertising	9206007	61291	79932	136172	331598	282540	1032052	448372	791967	592567	479290	1043417	3926808
60 Pension, prof sh, stock, annuity	3175672	29307	72479	89511	135721	186193	762036	286830	329926	187637	132056	162278	801697
61 Employee benefit programs	6017623	46239	68987	86491	159966	277504	1088064	517831	660290	396500	379534	477979	1858237
62 Net loss, noncapital assets	614879	5108	*2887	*8972	3677	12223	34302	15561	20422	8296	19591	38520	445320
63 Other deductions	129287814	1184937	2873092	3255492	5651389	8795933	29036242	12237361	13034666	8071980	6337148	7424365	31385211
64 Total receipts less total deducts	33056117	409700	983382	1000805	1163741	1742898	5832577	2818569	4049316	2379469	2130836	2480413	8064410
65 Const taxable inc frm rel frn corps	1037136	-	-	-	-	-	*14411	*1831	*10911	19417	15879	17092	957596
66 Net income, total	33883382	408789	983382	1000399	1162745	1741033	5836183	2809667	4050259	2387779	2135558	2487665	8879923
67 Net income, Form 1120-A	28022	-	25003	*1748	*1271	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	38237	38237	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	11150313	137754	688816	566777	534838	835093	2924803	1436240	2048942	976828	686247	258474	55499
70 Statutory special deductions, total	3050124	92614	148648	127601	153071	161742	416747	172820	282119	142865	205068	332953	813875
71 Net operating loss deduction	2753921	92579	148606	127036	150878	159095	381979	167635	243221	122345	194626	309332	656587
72 Dividends received deduction	296203	*35	*42	*565	*2193	2647	34768	5185	38897	20520	10441	23621	157288
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	19696632	178440	145918	306023	474836	744763	2496457	1201834	1725879	1268230	1245217	1896746	8012290
75 Income tax before credits, total	6620095	61026	22527	53470	84409	164345	717456	404282	594563	440807	437302	681077	2958832
76 Regular tax	6394345	58878	22463	53459	84120	164190	710668	398006	583242	432456	425928	659952	2800983
77 Personal holding company tax	*161	-	-	-	-	-	-	*45	*1	-	14	17	84
78 Recapture of investment credit	*838	-	-	-	-	-	-	-	*142	*664	32	-	-
79 Alternative minimum tax	200679	*695	*64	*9	*289	*154	5735	4615	9799	5989	9067	18407	145856
80 Environmental tax	17294	135	-	*1	*6	-	*49	90	560	860	1287	2514	11791
81 Foreign tax credit	415049	29	-	-	*37	*14	*433	*1985	6995	17833	7471	11407	368846
82 U.S. Possessions tax credit	2186	-	-	-	-	24	*286	288	961	627	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	57022	-	-	-	-	*1706	-	-	*19	*-0	-	52	55245
85 General business credit	62526	*168	*680	*302	*477	*1132	5868	2453	2856	6203	2326	9063	30999
86 Prior year minimum tax credit	52423	*13	-	-	-	*1155	7393	5125	5759	4187	6878	9157	12756
87 Income tax after credits, total	6030888	60816	21848	53168	83894	160314	703476	394430	577973	411957	420627	651398	2490987

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Groceries and related products

MAJOR GROUP 33
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	14213	*93	4451	2759	2106	1918	2195	308	242	67	***	22	***
2 Total assets	40361685	-	202042	485158	753717	1278382	4835600	2299873	3724533	2214965	***	3668228	***
3 Cash	2092630	-	39856	110334	107623	170612	393020	143770	195339	165967	***	173067	***
4 Notes and accounts receivable	11570396	-	*12366	110070	248852	466248	2103362	920908	1380091	736487	***	847555	***
5 Less: Allowance for bad debts	265674	-	-	*111	*113	*1169	9776	15671	26861	23905	***	25147	***
6 Inventories	9925452	-	*12135	53627	109106	246152	1064587	581030	1004048	638831	***	1140488	***
7 Investments in govt. obligations, Total	*12672	-	-	-	-	-	*3041	-	*265	-	***	3500	***
8 Tax-exempt securities	25413	-	-	-	-	*6104	*4533	*205	*4797	*7669	***	-	***
9 Other current assets	1210345	-	*3863	5810	26643	65478	110060	78873	159671	79093	***	95177	***
10 Loans to stockholders	270723	-	*8598	*27175	*6640	24739	71657	*4068	23629	*5283	***	5636	***
11 Mortgage and real estate loans	216855	-	-	-	*67	*6383	*12096	-	*1589	*6035	***	-	***
12 Other investments	2518998	-	*4510	*12654	58900	*25299	238077	66882	133253	50653	***	293181	***
13 Depreciable assets	17542195	-	232504	393628	365644	608839	1930121	910721	1376155	867125	***	1690301	***
14 Less: Accumulated depreciation	9101604	-	144939	240132	242951	402323	1256360	473806	724611	422387	***	828483	***
15 Depletable assets	*36905	-	-	-	-	-	-	*15556	-	-	***	-	***
16 Less: Accumulated depletion	*12785	-	-	-	-	-	-	*9160	-	-	***	-	***
17 Land	864775	-	*14947	*1271	*9875	21542	49231	37705	88270	48038	***	93629	***
18 Intangible assets (Amortizable)	2817505	-	*10831	*23242	*54398	49161	127198	28706	57716	26057	***	59469	***
19 Less: Accumulated amortization	461626	-	*1172	*19274	*6384	*22071	43379	*11100	18296	*7577	***	20320	***
20 Other assets	1098510	-	*8542	6866	15417	13389	38133	21186	69478	37595	***	140174	***
21 Total liabilities	40361685	-	202042	485158	753717	1278382	4835600	2299873	3724533	2214965	***	3668228	***
22 Accounts payable	9003346	-	*2619	140021	238399	327506	1458968	632797	968718	493103	***	681027	***
23 Mort, notes, and bonds under 1 yr	3586901	-	*13670	*16812	24944	69459	469723	393650	597325	342104	***	371107	***
24 Other current liabilities	3933093	-	21059	13936	29310	69917	305920	187385	341287	180010	***	313495	***
25 Loans from stockholders	737382	-	*31394	*30410	*61985	88189	217218	71948	97508	*31774	***	60045	***
26 Mort, notes, bonds, 1 yr or more	7500348	-	87069	*95012	65104	149744	547796	146593	361337	289328	***	665441	***
27 Other liabilities	1352844	-	-	*12479	*2857	*5322	61561	31232	81579	38896	***	130338	***
28 Net worth	14247771	-	46231	176489	331118	568246	1774414	836269	1276778	839750	***	1446775	***
29 Capital stock	1372755	-	33247	20274	71537	92754	182716	42344	85761	112403	***	107875	***
30 Paid-in or capital surplus	2506343	-	*28691	*10853	*42985	42678	212101	60234	156752	141999	***	308029	***
31 Retained earnings, appropriated	*79305	-	-	-	*14727	-	*14923	*37692	*11738	-	***	-	***
32 Retained earnings, unappropriate	8729814	-	-56152	104698	221378	255603	827554	409608	627253	330011	***	934438	***
33 Retained earnings (S CORP)	2232447	-	*43146	97619	*19517	186558	675923	314083	445206	272526	***	99645	***
34 Less: Cost of treasury stock	672892	-	*2700	*56955	*39025	*9348	138803	27691	49932	*17189	***	3212	***
35 Total receipts	189681179	*682633	2281112	5012444	4754276	7665117	26160707	11973444	17838941	12054544	***	16005426	***
36 Business receipts	186808424	*681066	2263553	4976788	4736732	7591293	26022885	11869025	17734189	11972820	***	15714949	***
37 Interest	391561	*481	*976	*2257	4089	3866	14183	6931	10719	7497	***	24574	***
38 Interest on govt. obligations, State and local	14060	-	-	-	-	-	*585	*187	*14	*613	***	1013	***
39 Rents	215079	-	-	*363	*922	*1531	1905	*1064	6757	1554	***	9726	***
40 Royalties	*19970	-	*10549	-	-	-	-	*-0	-	*16	***	-	***
41 Net S-T cap gain less net LT loss	7774	-	-	*33	*296	-	*525	-	*129	*3428	***	179	***
42 Net L-T cap gain less net ST loss	39512	-	*205	-	*4047	*346	*4430	*83	*8060	*348	***	1618	***
43 Net gain, noncapital assets	41922	-	*2119	*316	*999	*1288	6475	1082	1607	1795	***	11726	***
44 Dividends, domestic corporations	23587	*109	-	-	*977	*126	*968	*383	*416	*129	***	8979	***
45 Dividends, foreign corporations	*16431	-	-	-	-	-	-	-	*12025	-	***	3077	***
46 Other receipts	2102858	*976	*3710	*32687	6215	66668	108752	94689	65026	66345	***	229584	***
47 Total deductions	186811138	*677335	2204886	4882450	4666694	7531212	25805568	11813651	17545748	11921482	***	15805737	***
48 Cost of sales and operations	160633376	*623520	1421275	4073164	3943963	6266905	21495675	10286309	15389475	10628383	***	14025260	***
49 Compensation of officers	1845138	*1649	278460	181185	96041	178609	531320	143497	178679	76445	***	51678	***
50 Repairs	616444	*590	*12964	21165	22429	24113	90666	37813	46933	21334	***	41124	***
51 Bad debts	267652	*458	*1046	*4592	3847	9879	45788	21148	25537	8891	***	26080	***
52 Rent paid on business property	1262356	*1395	55773	74954	45376	73905	209284	58694	87803	39680	***	120409	***
53 Taxes paid	1872748	*4991	49204	49460	43940	99333	270163	90433	291111	78204	***	184221	***
54 Interest paid	990957	*6350	*10909	13113	9086	23041	93939	46251	76527	41286	***	80884	***
55 Contributions or gifts	50967	204	*535	*383	*601	876	2606	1250	2890	1993	***	3381	***
56 Amortization	154207	*73	*610	*5524	*3584	4223	11982	5005	6992	2580	***	9419	***
57 Depreciation	1431356	*3469	*22317	31679	33645	54572	155766	66479	103647	62740	***	115739	***
58 Depletion	3637	-	-	-	-	-	-	-	-	-	***	3	***
59 Advertising	794556	*1940	1825	3338	8352	11471	56504	23904	54161	183795	***	35648	***
60 Pension, prof sh, stock, annuity	437563	*244	*8968	*7841	*8137	8973	70124	17970	28680	19820	***	21157	***
61 Employee benefit programs	996384	*6532	*10516	*6381	15742	19789	103596	43997	60916	35998	***	74120	***
62 Net loss, noncapital assets	39627	5	-	*2823	*1111	*446	1815	*1309	1374	703	***	3808	***
63 Other deductions	15414170	*25916	330485	406847	430839	755079	2666341	969595	1191020	719628	***	1012806	***
64 Total receipts less total deducts	2870041	*5298	76226	129993	87582	133905	355139	159793	293194	133063	***	199689	***
65 Const taxable inc frm rel frn corps	*1139	-	-	-	-	-	-	-	-	*741	***	-	***
66 Net income, total	2857121	*5298	76226	129993	87582	133905	354554	159606	293180	133192	***	198675	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*289	*289	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	776363	*851	*58024	102368	*52997	81173	192532	88654	126486	39431	***	16591	***
70 Statutory special deductions, total	107196	*469	*11159	*2204	*6253	*4665	22310	*1993	20863	*4279	***	12476	***
71 Net operating loss deduction	73675	*461	*11159	*2204	*5569	*4576	21627	*1720	*8603	*4163	***	2268	***
72 Dividends received deduction	33521	8	-	-	*684	*89	*683	*273	*12260	*116	***	10208	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	1975607	*3978	*7043	25421	28332	48066	140149	68959	146921	89505	***	170103	***
75 Income tax before credits, total	665686	*1319	*1057	4014	5339	10498	39939	22829	51006	31022	***	59496	***
76 Regular tax	658728	*1316	*1057	4014	5339	10498	39613	22907	49702	30401	***	58878	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	5169	-	-	-	-	-	*325	*10	*1261	*565	***	415	***
80 Environmental tax	1942	3	-	-	-	-	-	*3	*43	55	***	203	***
81 Foreign tax credit	2565	-	-	-	-	-	*1	-	*1853	*40	***	49	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	538	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	6253	-	*484	-	-	-	*170	*246	*50	*1523	***	72	***
86 Prior year minimum tax credit	4502	-	-	-	-	*77	*98	*346	*1300	*37	***	1902	***
87 Income tax after credits, total	651828	*1319	*572	4014	5339	10421	39669	22236	47803	29422	***	57472	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Machinery, equipment, and supplies

MAJOR GROUP 34
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	32032	404	9213	4819	5555	4769	5869	740	417	132	***	31	***
2 Total assets	57123331	-	361979	830958	1987732	3413714	12186342	5218523	6300343	4512854	***	4875909	***
3 Cash	3624226	-	88752	106553	245813	436161	1151925	239053	400830	291425	***	145193	***
4 Notes and accounts receivable	16862540	-	98142	275553	542505	1191319	3634117	1628717	1661294	1398812	***	1290691	***
5 Less: Allowance for bad debts	308465	-	*1276	-	*3144	4173	40326	15911	34380	32551	***	50810	***
6 Inventories	18932026	-	58226	208608	728071	1252922	4801880	2072719	2449923	1430700	***	1951671	***
7 Investments in govt. obligations, Total	140329	-	-	-	*9181	*8417	*2521	*30174	-	-	***	13310	***
8 Tax-exempt securities	*58570	-	-	-	-	*2876	*2532	*19090	*6867	8686	***	-	***
9 Other current assets	2356709	-	8345	64464	46757	71062	384565	97036	266554	340852	***	89363	***
10 Loans to stockholders	388636	-	*26129	*31192	47285	29873	92007	24574	30773	*13928	***	3936	***
11 Mortgage and real estate loans	129975	-	*4168	*1648	*42102	*5504	56484	*6794	*921	-	***	6300	***
12 Other investments	4840367	-	*383	*7316	52193	70694	344682	182222	349265	267502	***	344742	***
13 Depreciable assets	15997656	-	286275	234365	870305	893057	3516532	1568919	1763301	1444701	***	1587525	***
14 Less: Accumulated depreciation	8748376	-	200805	118263	627372	611882	2093866	868710	864910	804664	***	754171	***
15 Depletable assets	*9198	-	-	-	*1037	*5945	*184	-	-	-	***	-	***
16 Less: Accumulated depletion	*3591	-	-	-	*1037	*923	*171	-	-	-	***	-	***
17 Land	855047	-	-	*19995	16091	17810	170369	60694	75021	56924	***	107911	***
18 Intangible assets (Amortizable)	932285	-	*1683	1064	12612	53060	119498	42805	151157	51183	***	61864	***
19 Less: Accumulated amortization	311827	-	*1223	810	9922	37260	54993	8413	53096	12964	***	16502	***
20 Other assets	1368027	-	-6818	-725	15255	29252	98402	138758	96822	58321	***	94886	***
21 Total liabilities	57123331	-	361979	830958	1987732	3413714	12186342	5218523	6300343	4512854	***	4875909	***
22 Accounts payable	12648551	-	54092	158978	460444	867522	2810565	1462089	1437489	971604	***	1027425	***
23 Mort, notes, and bonds under 1 yr	9074392	-	*19607	64713	216331	327012	1595341	801034	1365188	817077	***	1029090	***
24 Other current liabilities	4462366	-	35845	45654	106759	250049	892165	357752	515921	369650	***	423004	***
25 Loans from stockholders	1395628	-	103348	62616	135501	241180	440377	82273	104532	*75741	***	14541	***
26 Mort, notes, bonds, 1 yr or more	7154337	-	47871	102474	200784	212150	1042561	717248	644993	498989	***	767024	***
27 Other liabilities	1696048	-	*-70	*2913	10797	39267	180074	83406	67104	65224	***	141913	***
28 Net worth	20692009	-	101286	393610	857116	1476534	5225258	1714720	2165115	1714568	***	1472912	***
29 Capital stock	3148975	-	39174	43623	119270	120154	481610	224191	255880	261832	***	294995	***
30 Paid-in or capital surplus	3675530	-	*13134	*43242	126716	119546	485285	247824	390098	356784	***	212103	***
31 Retained earnings, appropriated	64300	-	-	-	*277	*8544	*44514	*8462	-	-	***	2097	***
32 Retained earnings, unappropriate	10574616	-	28596	200392	459821	1108209	2995804	784887	980677	850822	***	805666	***
33 Retained earnings (S CORP)	4318612	-	20381	157891	186568	253392	1528332	616540	629304	399559	***	251532	***
34 Less: Cost of treasury stock	1090025	-	-	*51539	35536	133310	310287	167184	90844	154428	***	93481	***
35 Total receipts	119824369	1697588	2486557	2780462	6793198	10945777	30936965	11211625	11506805	8771074	***	7110013	***
36 Business receipts	117208255	1666656	2415601	2725445	6726648	10798789	30336768	11050068	11249723	8543717	***	6954304	***
37 Interest	444764	24928	*1338	*2052	10921	15867	50828	22220	24686	30557	***	37145	***
38 Interest on govt. obligations, State and local	16780	-	-	-	*11	*194	*908	*1118	788	*1959	***	2669	***
39 Rents	307287	*380	*1384	*75	*6712	*2858	13514	4823	10454	5405	***	11752	***
40 Royalties	12441	-	-	-	*-0	*127	*1591	31	*987	*2308	***	499	***
41 Net S-T cap gain less net LT loss	3760	*535	-	-	*446	*25	*144	-	*298	*86	***	-	***
42 Net L-T cap gain less net ST loss	144438	*40	*6253	*57	*11939	*2837	12760	*5700	12243	*7402	***	9893	***
43 Net gain, noncapital assets	251671	*2270	*411	*2036	3360	2434	61794	30654	45994	21552	***	31218	***
44 Dividends, domestic corporations	8782	-	-	*131	-	*411	1665	*433	2415	*852	***	508	***
45 Dividends, foreign corporations	58877	-	-	-	-	-	-	-	*547	*2474	***	1060	***
46 Other receipts	1367315	2778	61570	50667	33161	122235	456993	96578	158670	154761	***	60966	***
47 Total deductions	115610937	1649355	2313664	2608108	6546896	10648276	29995973	10892112	11108070	8437705	***	6851704	***
48 Cost of sales and operations	87587922	1390704	1515788	1883752	4661033	7664636	22530845	8432510	8262149	6640774	***	5311741	***
49 Compensation of officers	3228992	21484	188038	153280	394037	563089	1118269	260559	234472	119587	***	45423	***
50 Repairs	454305	4413	8009	7768	55541	41193	103851	36153	35783	39362	***	39629	***
51 Bad debts	301905	*1884	*2982	10959	15943	19236	79048	36900	32636	16204	***	15746	***
52 Rent paid on business property	1173748	6827	59891	46160	103522	155223	309008	97910	115362	66650	***	47958	***
53 Taxes paid	1593678	12910	46833	38932	115288	175960	435967	139243	155080	102945	***	75102	***
54 Interest paid	1170063	20808	17049	18031	44140	55869	213158	100268	123770	77584	***	89868	***
55 Contributions or gifts	47184	*582	*2191	1240	2463	2517	7731	2177	2055	3079	***	1552	***
56 Amortization	96543	*871	*1847	*146	1051	2196	15394	8744	15946	4955	***	2362	***
57 Depreciation	1969923	12270	21689	25105	70255	86570	342879	177214	211167	144612	***	217276	***
58 Depletion	2870	-	-	-	*651	*1430	*10	-	*137	*450	***	26	***
59 Advertising	580254	3144	7352	14638	38797	51795	150245	47909	67634	38651	***	55665	***
60 Pension, prof sh, stock, annuity	412857	*82	*10501	*5438	16773	50906	113166	35434	40199	25498	***	16656	***
61 Employee benefit programs	827880	5753	11517	*11560	24955	61995	171790	67815	95851	67026	***	82778	***
62 Net loss, noncapital assets	64825	*3495	*2267	-	*504	5677	7206	1277	1533	1814	***	7001	***
63 Other deductions	16097989	164129	417710	391100	1001943	1709986	4397406	1447999	1714296	1088514	***	842922	***
64 Total receipts less total deducts	4213432	48233	172893	172354	246303	297501	940992	319514	398736	333368	***	258309	***
65 Const taxable inc frm rel frn corps	*18462	-	-	-	-	-	-	-	*664	*101	***	159	***
66 Net income, total	4215114	48233	172893	172354	246292	297306	940084	318396	398612	331511	***	255800	***
67 Net income, Form 1120-A	*3192	-	*2210	*982	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*8815	*8815	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	1406019	-	146764	97329	112166	119796	423409	133300	134326	118064	***	46776	***
70 Statutory special deductions, total	479674	*15478	*6602	*9164	46719	31141	73862	55997	46810	20534	***	2200	***
71 Net operating loss deduction	452887	*15478	*6602	*9060	46719	30853	72696	55720	44658	17642	***	1614	***
72 Dividends received deduction	26788	-	-	*104	-	*288	1165	*278	2152	*2892	***	586	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	2331951	32755	19527	65861	87407	146469	443164	129142	217628	192913	***	206837	***
75 Income tax before credits, total	739064	10445	3135	12913	15030	29676	123564	43254	76054	66219	***	73333	***
76 Regular tax	720904	10339	3135	12913	14957	29671	123118	41899	73712	65509	***	71285	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	*142	-	-	-	-	-	-	-	*142	*-0	***	-	***
79 Alternative minimum tax	15579	*92	-	-	*74	*5	*413	1254	2141	*519	***	1621	***
80 Environmental tax	1568	*14	-	-	*6	-	*6	*18	58	115	***	240	***
81 Foreign tax credit	13856	-	-	-	-	*14	-	-	*126	*172	***	650	***
82 U.S. Possessions tax credit	128	-	-	-	-	21	7	100	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	*1761	-	-	-	-	*1706	-	-	*2	-	***	52	***
85 General business credit	3279	*53	-	*143	*60	*-0	*489	-	*1024	*147	***	163	***
86 Prior year minimum tax credit	6955	*13	-	-	-	-	*2966	*684	*269	*1011	***	1032	***
87 Income tax after credits, total	713085	10380	3135	12770	14970	27935	120102	42470	74633	64889	***	71437	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade

MAJOR GROUP 35
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	147665	3329	47342	22474	20730	18700	26962	4358	2452	713	302	176	128
2 Total assets	563765844	-	1610767	3954899	7394573	13405819	57910317	30587178	37621116	24437747	20900514	28648363	337294552
3 Cash	25300559	-	476399	781387	1118219	1716356	5654845	2378513	2419601	1392408	1282477	1667728	6412628
4 Notes and accounts receivable	142253176	-	256604	1024685	2218786	4482825	20218492	10523179	12874310	7795050	6240714	8675828	67942701
5 Less: Allowance for bad debts	2370690	-	*478	*418	8994	31787	249049	171666	266415	188609	169489	202587	1081196
6 Inventories	146702335	-	311131	1087501	2100506	4092864	19142700	10000377	12268657	8089396	6410162	7489923	75709119
7 Investments in govt. obligations, Total	31922935	-	*117	*4538	-	*11623	156971	*77190	141151	111173	22026	42845	31355301
8 Tax-exempt securities	2197256	-	*11	*31	*67	*7375	94153	*59583	46509	120745	90097	62582	1716103
9 Other current assets	75879153	-	80330	133154	220723	412753	1568490	957073	1589731	1213513	1293413	1686047	66723926
10 Loans to stockholders	2490157	-	116019	178503	199896	221019	668741	278332	200959	103521	57218	143332	322616
11 Mortgage and real estate loans	997731	-	*7651	*24396	*6796	*25256	116653	22974	54769	81646	50567	9806	597217
12 Other investments	49904935	-	*9810	113447	284523	313491	1883800	1287169	1913348	1408161	1392095	2273042	39026048
13 Depreciable assets	115684606	-	921715	1559163	2847222	4858297	18677114	9147736	10003160	6289216	5168859	7615921	48596204
14 Less: Accumulated depreciation	59850042	-	616353	1072551	1907449	3233658	11752058	5292045	5430454	3385498	2522085	3638178	20999715
15 Depletable assets	2257726	-	*14523	-	*67	*3273	*16494	*6232	*28024	*1141	316952	99127	1771892
16 Less: Accumulated depletion	582442	-	*14290	-	*67	*2974	*9368	*482	*19452	*951	177687	33461	323708
17 Land	6806861	-	*17718	*28694	88576	172843	1095636	708926	784603	443377	336797	546032	2583659
18 Intangible assets (Amortizable)	12901565	-	19530	71427	104017	228974	594938	436437	724307	597255	857882	1530832	7735965
19 Less: Accumulated amortization	3122251	-	4999	43031	50381	88720	270547	183885	314917	162831	203343	329560	1470037
20 Other assets	14392272	-	15328	63973	172065	216007	302312	351538	603225	529035	453859	1009103	10675827
21 Total liabilities	563765844	-	1610767	3954899	7394573	13405819	57910317	30587178	37621116	24437747	20900514	28648363	337294552
22 Accounts payable	100091455	-	405722	974220	1883436	3602869	15278614	7414722	9434851	5726237	4550349	5534694	45285741
23 Mort, notes, and bonds under 1 yr	130236489	-	185606	229543	552217	1044045	6831441	4823909	6173417	3854231	3361126	3698567	99482387
24 Other current liabilities	85637628	-	107445	353538	478158	771689	3802474	2287195	2958378	1879036	1591405	2390450	69017859
25 Loans from stockholders	10429166	-	377470	391278	843010	1048616	3134056	1208945	847385	382663	345045	405577	1445120
26 Mort, notes, bonds, 1 yr or more	69628023	-	204426	513808	750168	1405649	5575769	2745707	3775140	2997644	3001919	4019047	44638747
27 Other liabilities	20538098	-	25529	62796	133203	82038	695852	495397	2085837	468979	362826	1255538	14870103
28 Net worth	147204986	-	304568	1429716	2754380	5450913	22592110	11611304	12346108	9128957	7687844	11344491	62554595
29 Capital stock	22836624	-	218889	318218	689325	889808	3704731	1135790	1491879	1327066	983768	2104185	9972964
30 Paid-in or capital surplus	38883430	-	110836	327916	296854	468813	2305643	890907	1782392	1549197	2181542	3629892	25339439
31 Retained earnings, appropriated	243652	-	-	-	*18763	*24637	115707	*31451	*9669	*20662	1171	2	21592
32 Retained earnings, unappropriate	64136062	-	-16917	573185	1483655	3215128	9706390	4929876	3506599	3059185	2668496	4485524	30524941
33 Retained earnings (S CORP)	29093303	-	25467	329303	598110	1380970	8313869	5028653	6048311	3446558	2117855	1265056	539151
34 Less: Cost of treasury stock	7988085	-	33707	118906	332326	528443	1554229	405373	492742	273711	264987	140168	3843492
35 Total receipts	1060272009	19145215	12085015	18177937	30270393	52873503	201019827	96656947	113980505	69750034	55751917	65496530	325064188
36 Business receipts	1037439501	18906348	11981349	17954314	29965633	52133335	199303433	95557729	112965702	68848418	55107864	64406672	310308704
37 Interest	10128966	18885	6405	19236	24566	43274	199532	91581	127611	94328	122325	209593	9171633
38 Interest on govt. obligations, State and local	179032	*911	-	*406	*986	1671	9313	9428	9166	8536	9197	6157	123260
39 Rents	962298	*877	*3422	*1838	5161	19048	71466	41896	48404	27033	49642	52330	641179
40 Royalties	607210	*2	-	-	*73	*4149	5730	*2629	12663	21664	47305	187728	325267
41 Net S-T cap gain less net LT loss	103849	*48429	*72	*198	*270	*1264	4669	*324	2699	795	7484	14625	23021
42 Net L-T cap gain less net ST loss	979013	*22739	*17135	*13614	41209	40820	51672	51446	63226	19665	37792	130777	488918
43 Net gain, noncapital assets	1317663	10218	*7728	24399	29502	40185	57062	46994	30338	9923	23632	32022	1005658
44 Dividends, domestic corporations	285752	*445	*60	*616	*2155	3160	41888	6924	26108	10596	8174	8609	177015
45 Dividends, foreign corporations	510037	-	-	-	*248	-	*2798	*3906	5930	21829	17986	18016	439324
46 Other receipts	7758687	136363	68844	163316	200589	586595	1272262	844089	688656	687247	320515	430000	2360209
47 Total deductions	1034299366	18789046	11350753	17479479	29440536	51562010	196483381	94317684	110623118	67836995	54014969	63474114	318927281
48 Cost of sales and operations	854590745	17232686	7571319	12739457	21431440	40254729	158125836	77380601	92895165	57450464	45848230	53345938	270314881
49 Compensation of officers	16448412	81441	795011	971507	1634967	1875440	5332037	1963045	1739837	760317	367764	346098	580946
50 Repairs	2718518	20899	57876	69461	104018	155766	675152	326535	289764	174239	125801	176269	542738
51 Bad debts	1943656	15737	10386	22602	50557	152346	461119	219396	232228	132862	99604	105166	441652
52 Rent paid on business property	8096192	80800	291271	411765	539152	659549	1910499	761420	775273	416533	328549	395662	1525720
53 Taxes paid	12918496	85737	182973	273741	493478	892556	3017552	1439141	1434940	790188	897059	815353	2595779
54 Interest paid	12118093	89304	38717	92294	164738	247835	1166419	628191	778864	471222	466122	534304	7440085
55 Contributions or gifts	253856	791	1415	3666	5916	10979	35856	15814	20875	15004	15814	16097	111628
56 Amortization	840390	13039	3115	3232	20440	28245	87353	51076	80650	51497	73549	68805	359389
57 Depreciation	11552066	52967	102435	165082	260148	405692	1456969	682920	777797	498029	426634	650125	6073268
58 Depletion	183054	*2	-	-	*483	*596	*84	*798	*16118	*1110	8596	26299	128968
59 Advertising	7831197	56207	70755	118197	284449	219274	825303	376559	670172	370121	403327	952105	3484730
60 Pension, prof sh, stock, annuity	2325251	28980	53010	76232	110812	126314	578747	233427	261047	142319	98436	124464	491463
61 Employee benefit programs	4193359	33955	46954	68550	119270	195721	812679	406019	503522	293477	244759	321081	1147374
62 Net loss, noncapital assets	510427	*1609	*620	*6148	2062	6101	25280	12975	17515	5779	15209	27711	389418
63 Other deductions	97775656	994892	2124897	2457545	4218607	6330868	21972496	9819767	10129350	6263837	4595518	5568636	23299242
64 Total receipts less total deducts	25972644	356169	734263	698458	829857	1311493	4536446	2339263	3357386	1913038	1736947	2022415	6136908
65 Const taxable inc frm rel frn corps	1017535	-	-	-	-	-	*14411	*1831	*10247	*18574	12777	16933	942763
66 Net income, total	26811147	355258	734263	698052	828871	1309822	4541545	2331665	3358467	1923077	1740527	2033190	6956410
67 Net income, Form 1120-A	24830	-	22793	*766	*1271	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	29133	29133	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	8967931	136904	484027	367081	369674	634125	2308862	1214286	1788131	819334	594902	195107	55499
70 Statutory special deductions, total	2463254	76668	130888	116233	100099	125935	320575	114830	214446	118052	160792	318277	666459
71 Net operating loss deduction	2227360	76640	130845	115772	98590	123665	287656	110195	189961	100540	152180	305450	535864
72 Dividends received deduction	235894	*27	*42	*461	*1509	2270	32919	4635	24485	17512	8612	12827	130595
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	15389074	141706	119348	214741	359097	550227	1913145	1003732	1361330	985812	985612	1519806	6234517
75 Income tax before credits, total	5215344	49262	18336	36542	64040	124171	553953	338198	467503	343566	346654	548248	2324870
76 Regular tax	5014713	47223	18272	36532	63824	124021	547936	333200	459828	336546	337480	529788	2180063
77 Personal holding company tax	*161	-	-	-	-	-	-	*45	*1	-	14	17	84
78 Recapture of investment credit	*696	-	-	-	-	-	-	-	-	*664	32	-	-
79 Alternative minimum tax	179932	*603	*64	*9	*215	*149	4996	3350	6397	4905	7570	16371	135301
80 Environmental tax	13784	119	-	*1	-	-	*44	*69	458	690	1026	2071	9306
81 Foreign tax credit	398627	29	-	-	*37	-	*432	*1985	5016	17620	6981	10708	355818
82 U.S. Possessions tax credit	2058	-	-	-	-	3	279	188	961	627	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*54724	-	-	-	-	-	-	-	*17	*-0	-	-	54707
85 General business credit	52994	115	*195	*159	*417	*1132	5209	2207	1781	4533	1999	8829	26418
86 Prior year minimum tax credit	40966	-	-	-	-	*1078	4328	4095	4190	3139	5748	6223	12165
87 Income tax after credits, total	4665975	49118	18141	36384	63585	121958	543705	329724	455537	317646	331926	522488	1875763

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	12436	*51	3118	2764	2545	1618	1900	199	152	39	21	***	***
2 Total assets	53824053	-	142177	490145	884208	1078059	3747759	1395317	2372010	1403895	1554554	***	***
3 Cash	2575486	-	56257	49587	116373	102257	359444	145461	124466	79421	126342	***	***
4 Notes and accounts receivable	18782427	-	*10092	124408	156584	262830	1035287	394591	798892	373946	407261	***	***
5 Less: Allowance for bad debts	318760	-	-	*14	*751	*4151	9206	2521	13323	15266	9196	***	***
6 Inventories	9743031	-	*39337	269928	402179	531317	1554106	549010	921824	555526	524334	***	***
7 Investments in govt. obligations, Total	*181949	-	-	*2512	-	-	*17605	-	*34507	2825	-	***	***
8 Tax-exempt securities	10107	-	-	-	-	-	-	-	-	843	8844	***	***
9 Other current assets	2513538	-	*885	*4432	13306	28580	77594	32925	121826	76651	86828	***	***
10 Loans to stockholders	169705	-	*1935	*16039	*31578	*20456	12778	*46547	*14628	*5068	10373	***	***
11 Mortgage and real estate loans	*10898	-	-	-	-	-	*3147	*1596	*633	*569	-	***	***
12 Other investments	2737265	-	-	*711	*10797	*11088	171563	50241	37758	38892	50379	***	***
13 Depreciable assets	20353217	-	*70410	84840	345099	297818	1058658	322467	511215	435988	392850	***	***
14 Less: Accumulated depreciation	7495083	-	*47986	67082	233378	217140	666930	189558	258510	224544	176341	***	***
15 Depletable assets	24459	-	-	-	-	-	-	-	-	-	24459	***	***
16 Less: Accumulated depletion	16630	-	-	-	-	-	-	-	-	-	16630	***	***
17 Land	689162	-	*11001	-	*22202	*15106	71190	12499	34428	26726	25970	***	***
18 Intangible assets (Amortizable)	602628	-	-	*3490	*373	*8667	50197	*9538	6784	36955	76896	***	***
19 Less: Accumulated amortization	221960	-	-	*2111	*222	*6763	5137	*5901	5331	*11420	10725	***	***
20 Other assets	3482615	-	*245	*3405	20069	27992	17464	28422	42213	21714	32910	***	***
21 Total liabilities	53824053	-	142177	490145	884208	1078059	3747759	1395317	2372010	1403895	1554554	***	***
22 Accounts payable	17224979	-	*21667	125201	154861	202619	888754	302351	540985	261644	308718	***	***
23 Mort, notes, and bonds under 1 yr	5657957	-	*2079	*35522	84627	66531	390658	244877	543031	267976	275253	***	***
24 Other current liabilities	4524077	-	*7366	32933	37018	88882	206299	57003	181028	72855	121141	***	***
25 Loans from stockholders	696943	-	*5903	80435	46172	86582	177234	*28841	78048	*25718	315	***	***
26 Mort, notes, bonds, 1 yr or more	6906956	-	*21283	*49445	153215	116023	362844	113310	261856	231698	226086	***	***
27 Other liabilities	1924333	-	*3412	*1756	*-2629	*1250	76341	*39037	53044	-10569	28603	***	***
28 Net worth	16888808	-	80466	164853	410943	516172	1645629	609898	714018	554573	594439	***	***
29 Capital stock	2170991	-	17442	38759	58670	50279	135100	52762	101104	149461	95749	***	***
30 Paid-in or capital surplus	3234079	-	*18810	*44496	74231	43713	144378	97709	226911	81909	147652	***	***
31 Retained earnings, appropriated	*21266	-	-	-	-	-	*15366	*1517	*4362	-	21	***	***
32 Retained earnings, unappropriate	10085616	-	*18366	54490	331719	441826	1098268	241181	30672	214747	243747	***	***
33 Retained earnings (S CORP)	1870538	-	*31173	*42540	*47744	*112675	405944	*249949	366630	*128869	117423	***	***
34 Less: Cost of treasury stock	493682	-	*5324	*15432	101421	132322	153426	*33219	*15662	*20412	10153	***	***
35 Total receipts	100064696	*500512	691213	2211689	4001117	4089912	9660208	3544477	5365034	2882241	3117049	***	***
36 Business receipts	97983354	*495325	685256	2187453	3982054	4057243	9552528	3481654	5301536	2851029	3065995	***	***
37 Interest	456116	*474	*173	*113	3495	3036	16563	6006	9408	8517	13963	***	***
38 Interest on govt. obligations, State and local	9419	-	-	-	-	-	*654	-	-	*121	409	***	***
39 Rents	107605	*314	*1020	*230	*1512	*509	8660	*418	*1678	*2362	1730	***	***
40 Royalties	6311	*2	-	-	-	-	*90	-	-	-	230	***	***
41 Net S-T cap gain less net LT loss	*2033	-	-	-	-	-	-	*71	*388	-	85	***	***
42 Net L-T cap gain less net ST loss	18913	*10	-	-	*8	*8348	*1781	*71	*26	*129	1257	***	***
43 Net gain, noncapital assets	856165	*311	*138	*5127	*117	1442	6133	1188	5901	462	2781	***	***
44 Dividends, domestic corporations	6670	-	-	-	-	*372	*247	*266	*31	*169	333	***	***
45 Dividends, foreign corporations	8250	-	-	-	-	-	-	-	-	-	2752	***	***
46 Other receipts	609861	*4076	*4626	*18766	13931	18962	73552	54804	46066	19453	27513	***	***
47 Total deductions	97840672	*488565	650686	2139109	3915833	3982679	9408988	3433163	5204756	2768711	3009888	***	***
48 Cost of sales and operations	78079874	*380802	394895	1656224	2942419	3002337	6932086	2744329	4142249	2170543	2504845	***	***
49 Compensation of officers	1111697	*4197	*40737	86613	181976	143213	322543	73037	98558	36566	24572	***	***
50 Repairs	191680	*1097	*2706	4590	17441	13745	33797	9569	18939	8443	8190	***	***
51 Bad debts	154765	*1314	*1223	*5885	6806	4332	21315	4420	11840	4884	5558	***	***
52 Rent paid on business property	770168	*9785	*21516	46923	68753	59105	158111	32718	51246	32717	24609	***	***
53 Taxes paid	930690	*9469	14393	28479	59745	56541	170101	44598	61289	40621	40674	***	***
54 Interest paid	1425337	*4242	*1735	14628	20487	22625	65288	33303	47793	31436	33435	***	***
55 Contributions or gifts	24246	*149	*127	*213	451	570	1364	410	386	1431	349	***	***
56 Amortization	77349	*567	-	*465	*247	*1179	3213	*3157	1292	1995	7706	***	***
57 Depreciation	4099600	*2744	*9103	10122	25252	25123	82450	24930	51840	57302	32988	***	***
58 Depletion	286	-	-	-	-	-	-	-	-	-	286	***	***
59 Advertising	2222428	*1302	*8295	24115	33809	15415	63958	10962	25627	12660	21518	***	***
60 Pension, prof sh, stock, annuity	185614	*176	*2227	*1734	7822	17375	21496	7610	12130	9438	6605	***	***
61 Employee benefit programs	392336	*4708	*2047	*1855	16260	22515	56650	15520	40231	19962	16803	***	***
62 Net loss, noncapital assets	14278	-	-	*757	*210	*410	1270	*46	*753	*102	303	***	***
63 Other deductions	8160324	*68014	151681	256505	534155	598192	1475344	428555	640583	340609	281445	***	***
64 Total receipts less total deducts	2224024	*11947	40527	72580	85284	107233	251221	111314	160278	113531	107161	***	***
65 Const taxable inc frm rel frn corps	6979	-	-	-	-	-	-	-	-	-	5943	***	***
66 Net income, total	2221584	*11947	40527	72580	85284	107233	250566	111314	160278	113410	112695	***	***
67 Net income, Form 1120-A	*439	-	-	*439	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	521522	-	*35635	*45748	*32704	*29001	87416	*47069	115633	*30026	22263	***	***
70 Statutory special deductions, total	280971	*194	*1426	*1481	*11303	*6715	5397	*2245	*8645	*3140	12900	***	***
71 Net operating loss deduction	272029	*194	*1426	*1481	*11303	*6454	*5225	*2059	*8623	*3084	12332	***	***
72 Dividends received deduction	8941	-	-	-	-	*261	*173	*186	*21	*56	568	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1419186	*11753	*3467	25352	41277	71517	157753	62000	36000	80244	77626	***	***
75 Income tax before credits, total	592759	*3815	*520	3996	7639	17526	45328	20724	12611	27395	28497	***	***
76 Regular tax	462357	*3807	*520	3995	7525	17526	45241	20717	11983	27272	26444	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	127269	*3	-	-	*114	-	*87	-	*326	*56	1357	***	***
80 Environmental tax	2201	*5	-	*1	-	-	-	*7	-	*46	84	***	***
81 Foreign tax credit	*3581	-	-	-	-	-	-	-	-	*36	2519	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	2717	-	-	-	*125	-	*191	-	*37	*1318	33	***	***
86 Prior year minimum tax credit	5903	-	-	-	-	-	*284	*24	*429	*16	-	***	***
87 Income tax after credits, total	580558	*3815	*520	3996	7514	17526	44853	20700	12145	26025	25945	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Furniture and
home furnishings

MINOR INDUSTRY 5020
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	5162	*7	2909	*258	*493	621	676	131	44	***	***	**	**
2 Total assets	5029222	-	107695	*36555	*185275	409584	1330996	934919	683056	***	***	**	**
3 Cash	367261	-	29845	*3831	*18022	39951	117435	47540	21383	***	***	**	**
4 Notes and accounts receivable	1638196	-	*13359	*8920	*49676	113883	449756	444789	260550	***	***	**	**
5 Less: Allowance for bad debts	39205	-	-	-	-	*460	7768	*7390	*8045	***	***	**	**
6 Inventories	1647448	-	*14504	*9834	*58919	171489	543885	281581	217803	***	***	**	**
7 Investments in govt. obligations, Total	*24016	-	-	-	-	-	*218	-	*23798	***	***	-	-
8 Tax-exempt securities	*2819	-	-	-	-	-	-	*827	-	***	***	-	**
9 Other current assets	387208	-	*3664	*26	*34174	36554	64437	13945	46703	***	***	**	**
10 Loans to stockholders	20123	-	*385	-	-	*1102	17828	*808	-	***	***	-	-
11 Mortgage and real estate loans	*1219	-	-	-	-	-	-	-	*1012	***	***	-	-
12 Other investments	235107	-	-	*6274	-	*11115	13720	*33786	*34021	***	***	**	**
13 Depreciable assets	1233412	-	67985	*10465	*64433	105675	278184	230005	122057	***	***	**	**
14 Less: Accumulated depreciation	629859	-	28958	*3359	*35003	76033	158637	148637	48684	***	***	**	**
15 Depletable assets	118	-	-	-	-	-	-	-	-	***	***	**	**
16 Less: Accumulated depletion	118	-	-	-	-	-	-	-	-	***	***	-	**
17 Land	71123	-	-	-	-	*1997	*13241	*15353	*2705	***	***	**	**
18 Intangible assets (Amortizable)	68266	-	*3998	*573	*119	*16950	*6883	*9238	*14428	***	***	**	**
19 Less: Accumulated amortization	32899	-	*614	*10	*41	*9543	*4741	*903	*10973	***	***	-	**
20 Other assets	34987	-	*3527	-	*-5024	*-3094	-3445	13977	6298	***	***	**	**
21 Total liabilities	5029222	-	107695	*36555	*185275	409584	1330996	934919	683056	***	***	**	**
22 Accounts payable	1119512	-	*9683	*1207	*38007	100485	408216	208637	154960	***	***	**	**
23 Mort, notes, and bonds under 1 yr	680685	-	*11986	*2172	*5707	*40805	195567	177352	78149	***	***	**	**
24 Other current liabilities	471090	-	*6961	*667	*4451	42461	112035	138812	70763	***	***	**	**
25 Loans from stockholders	219490	-	*19569	*2680	*15875	*43973	72721	*32619	*9435	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	420054	-	*23556	*20976	*29365	45894	64637	*79468	*53927	***	***	**	-
27 Other liabilities	81856	-	*6265	-	*-3045	*5912	*5202	*26517	*22333	***	***	**	-
28 Net worth	2036536	-	29675	*8851	*94916	130055	472618	271515	293489	***	***	**	**
29 Capital stock	244159	-	9026	*972	*40318	22130	37279	25251	47795	***	***	**	**
30 Paid-in or capital surplus	211074	-	*2354	-	*33	*9338	40529	*34143	*64808	***	***	**	**
31 Retained earnings, appropriated	*6118	-	-	-	-	*6118	-	-	-	***	***	-	-
32 Retained earnings, unappropriate	1137052	-	*4512	*4566	*16002	97464	207148	158222	*52339	***	***	**	**
33 Retained earnings (S CORP)	556221	-	*13800	*3314	*38604	*18025	196390	*62102	*143947	***	***	-	-
34 Less: Cost of treasury stock	118089	-	*18	-	*41	*23020	*8728	*8203	*15400	***	***	-	**
35 Total receipts	14156994	*8806	814909	*133280	*679462	1326213	4170140	2475102	1863299	***	***	**	**
36 Business receipts	13879596	*8660	814764	*132798	*678243	1304198	4078853	2441239	1805172	***	***	**	**
37 Interest	19612	*44	*101	*301	-	*401	3428	*1999	*4933	***	***	**	**
38 Interest on govt. obligations, State and local	*342	-	-	-	-	-	-	*160	*5	***	***	-	**
39 Rents	28674	-	-	-	-	*1030	*3136	*2385	-	***	***	-	**
40 Royalties	*720	-	-	-	-	-	-	-	*487	***	***	-	**
41 Net S-T cap gain less net LT loss	*163	-	-	-	-	-	*-0	-	-	***	***	-	**
42 Net L-T cap gain less net ST loss	*2573	-	-	-	-	*224	-	*175	-	***	***	-	**
43 Net gain, noncapital assets	4398	-	-	-	-	*116	*526	*941	*36	***	***	-	**
44 Dividends, domestic corporations	*1288	-	*45	*13	-	*336	*22	*852	-	***	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts	219628	*102	*-0	*167	*1219	*19908	84175	27352	52666	***	***	**	**
47 Total deductions	13602500	*8639	729924	*119307	*673579	1288398	4059718	2432517	1787706	***	***	**	**
48 Cost of sales and operations	9961747	*4113	462102	*91343	*446558	904131	2931346	1884585	1365648	***	***	**	**
49 Compensation of officers	481938	-	*40268	*8063	*46885	68460	172322	47850	60856	***	***	**	**
50 Repairs	36066	*48	*2245	*73	*1616	2581	11379	5941	3285	***	***	**	**
51 Bad debts	56051	*-0	-	-	*981	*5920	22166	11799	6286	***	***	**	**
52 Rent paid on business property	240716	*1129	24267	*438	*37996	29278	70155	27495	19745	***	***	**	**
53 Taxes paid	204088	*212	11155	*1441	*9842	31539	51726	28530	28492	***	***	**	**
54 Interest paid	100411	-	*2632	*338	*3274	9892	23078	22274	16357	***	***	**	**
55 Contributions or gifts	5601	-	*11	-	-	*202	540	*377	*223	***	***	**	**
56 Amortization	7394	-	*328	*10	*7	*1623	*575	*281	*681	***	***	**	**
57 Depreciation	91171	*47	*10891	*778	*4637	9468	24806	14703	7442	***	***	**	**
58 Depletion	13	-	-	-	-	-	-	-	-	***	***	-	**
59 Advertising	149884	*45	*2731	-	*6690	6655	32381	25063	48363	***	***	**	**
60 Pension, prof sh, stock, annuity	39968	-	*3963	*2016	*3267	*6053	9086	4367	*4020	***	***	**	**
61 Employee benefit programs	59910	-	*2465	*513	*832	*4747	20176	8690	8184	***	***	**	**
62 Net loss, noncapital assets	872	-	-	-	-	-	*502	*109	*11	***	***	**	-
63 Other deductions	2166669	*3045	166866	*14294	*110993	207849	689478	350452	218114	***	***	**	**
64 Total receipts less total deducts	554494	*167	84985	*13973	*5883	37815	110422	42585	75593	***	***	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66 Net income, total	554152	*167	84985	*13973	*5883	37815	110422	42426	75588	***	***	**	**
67 Net income, Form 1120-A	*6546	-	*6546	-	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	*167	*167	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	258036	-	*67899	*3436	*2460	*18900	64835	*19584	*47535	***	***	-	-
70 Statutory special deductions, total	30646	*167	*6710	*10537	-	*4759	*671	*3456	*734	***	***	**	**
71 Net operating loss deduction	29743	*167	*6679	*10528	-	*4523	*654	*2860	*734	***	***	**	**
72 Dividends received deduction	*904	-	*31	*9	-	*236	*17	*597	-	***	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	265470	-	*10377	-	*3423	*14157	44916	*19386	*27319	***	***	-	**
75 Income tax before credits, total	84604	*25	*1556	-	*513	*2776	12566	*6884	*9257	***	***	**	**
76 Regular tax	83828	-	*1556	-	*513	*2776	12566	*6400	*9250	***	***	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	*583	-	-	-	-	-	-	*484	-	***	***	**	-
80 Environmental tax	*169	-	-	-	-	-	-	-	*7	***	***	-	**
81 Foreign tax credit	*98	-	-	-	-	-	-	-	*98	***	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	*64	-	-	-	-	-	*64	-	-	***	***	-	-
86 Prior year minimum tax credit	*120	-	-	-	-	-	*104	-	-	***	***	-	-
87 Income tax after credits, total	84323	*25	*1556	-	*513	*2776	12399	*6884	*9160	***	***	**	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Lumber and
construction materials ✓

MINOR INDUSTRY 5030
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	7888	*60	*1764	*1064	930	1091	2352	390	186	28	***	***	**
2 Total assets	15423545	-	*51842	*186845	316730	859467	5206804	2646007	2775797	934817	***	***	**
3 Cash	923543	-	*20572	*46018	47093	78834	389214	125421	144717	19668	***	***	**
4 Notes and accounts receivable	5516609	-	*8410	*34338	*53399	314133	1963234	953043	1049027	388151	***	***	**
5 Less: Allowance for bad debts	107543	-	-	-	-	*1140	24115	18119	33513	12557	***	***	**
6 Inventories	4888088	-	*1398	*37456	*71015	271849	1763330	867892	968412	296461	***	***	**
7 Investments in govt. obligations, Total	*19248	-	-	-	-	-	*14152	*4996	-	-	***	***	-
8 Tax-exempt securities	*67	-	-	-	*67	-	-	-	-	-	***	***	-
9 Other current assets	380221	-	*960	-	*3350	51194	71639	58588	120110	12798	***	***	**
10 Loans to stockholders	147095	-	*2810	*60	*19239	*4170	57829	42736	*13708	*2122	***	***	-
11 Mortgage and real estate loans	36823	-	-	-	-	*70	*19253	*8176	*7202	*1053	***	***	**
12 Other investments	722588	-	*5948	-	*43597	*12015	140177	107007	65165	45861	***	***	**
13 Depreciable assets	5199091	-	*49874	*173801	*165997	290942	1663077	894386	753629	254956	***	***	**
14 Less: Accumulated depreciation	2992540	-	*38433	*108667	*128548	184067	1002340	496119	431361	133253	***	***	**
15 Depletable assets	*8902	-	-	-	-	-	*440	*5942	*532	-	***	***	-
16 Less: Accumulated depletion	*1391	-	-	-	-	-	*380	*482	-	-	***	***	-
17 Land	443378	-	-	*3806	*10807	*10164	129575	107044	62274	24966	***	***	**
18 Intangible assets (Amortizable)	118957	-	*79	-	*1844	*10354	32415	*1577	10596	*29783	***	***	**
19 Less: Accumulated amortization	42235	-	*79	-	*468	*2915	21480	*15	4281	*3086	***	***	**
20 Other assets	162642	-	*303	*34	*29337	3865	10785	-16066	49579	*7894	***	***	**
21 Total liabilities	15423545	-	*51842	*186845	316730	859467	5206804	2646007	2775797	934817	***	***	**
22 Accounts payable	2979561	-	*8018	*38429	*35857	191375	1123565	475870	563248	189428	***	***	**
23 Mort, notes, and bonds under 1 yr	2471361	-	*20289	*1696	*40184	77519	803906	492394	546360	119360	***	***	**
24 Other current liabilities	938988	-	*15027	*4793	*16454	29186	245190	126465	238995	57408	***	***	**
25 Loans from stockholders	652654	-	*44335	*12110	*37012	62216	283814	72161	62080	*16434	***	***	**
26 Mort, notes, bonds, 1 yr or more	1730202	-	*3239	*32346	*35819	123073	525607	220929	231477	198120	***	***	**
27 Other liabilities	242530	-	*1	*2251	*156	*521	24511	127683	15376	*6808	***	***	**
28 Net worth	6408250	-	*-39068	*95219	151248	375578	2200211	1130505	1118262	347259	***	***	**
29 Capital stock	984859	-	*4961	*1605	15696	30239	154508	86880	94797	107020	***	***	**
30 Paid-in or capital surplus	673520	-	*6542	*-2252	*12516	52990	175378	98107	83456	*27268	***	***	**
31 Retained earnings, appropriated	*3350	-	-	-	-	-	*2860	-	*490	-	***	***	-
32 Retained earnings, unappropriate	2725964	-	*-28748	*40873	*101060	252758	1168542	312742	480507	*88749	***	***	**
33 Retained earnings (S CORP)	2293679	-	*-21823	*54994	*21976	*43340	865903	648745	495073	*129339	***	***	-
34 Less: Cost of treasury stock	273122	-	-	-	-	*3749	166980	15969	36060	*5117	***	***	-
35 Total receipts	53433807	*298905	*488091	*685125	1311167	2768140	19209541	8719859	10758523	3356584	***	***	**
36 Business receipts	53042067	*297919	*487451	*676603	1300736	2748061	19068770	8656537	10694000	3325956	***	***	**
37 Interest	69239	-	*24	*1520	*1060	5494	25264	6861	8299	*3226	***	***	**
38 Interest on govt. obligations, State and local	828	-	-	-	-	*31	*389	*106	*248	*-0	***	***	-
39 Rents	20391	-	-	-	-	*567	3440	*3226	*4703	*3847	***	***	**
40 Royalties	*526	-	-	-	-	-	-	-	*415	*89	***	***	-
41 Net S-T cap gain less net LT loss	*2374	-	-	-	-	-	*2161	-	*82	-	***	***	-
42 Net L-T cap gain less net ST loss	12736	*47	*104	-	-	*918	*3083	*93	*4090	*75	***	***	-
43 Net gain, noncapital assets	31597	*32	-	*6867	*669	*1589	2699	13996	3255	*1234	***	***	**
44 Dividends, domestic corporations	6020	-	-	-	*630	*14	*506	*1900	*254	-	***	***	-
45 Dividends, foreign corporations	*2046	-	-	-	*248	-	*1098	-	*699	-	***	***	**
46 Other receipts	245983	*907	*512	*135	*7823	11465	102131	37140	42479	22157	***	***	**
47 Total deductions	52051414	*294403	*439336	*654142	1268179	2681587	18774374	8481142	10463074	3299151	***	***	**
48 Cost of sales and operations	44404100	*236991	*292543	*469699	1023007	2118430	15947933	7381446	9163233	2900331	***	***	**
49 Compensation of officers	1005959	*2529	*30016	*33420	*42435	120998	446236	135909	140609	21526	***	***	**
50 Repairs	163867	*1712	*104	*8298	*7872	9932	44268	30010	31501	11362	***	***	**
51 Bad debts	158997	*3545	*5856	*356	*2190	20438	53640	30679	20862	5532	***	***	**
52 Rent paid on business property	383845	*1901	*13188	*5995	*31026	33351	139942	40355	64071	18716	***	***	**
53 Taxes paid	524519	*2743	*6586	*16614	19421	41000	185975	78261	89409	25253	***	***	**
54 Interest paid	350458	*4659	*2188	*3511	7255	18618	125733	52298	56678	22203	***	***	**
55 Contributions or gifts	8612	*150	*289	*262	*252	908	2541	324	1845	*972	***	***	**
56 Amortization	12717	*802	*4	-	*21	*1604	2231	619	2537	*2187	***	***	**
57 Depreciation	410507	*2864	*5913	*21091	*13262	26877	136751	59011	59922	17659	***	***	**
58 Depletion	*5135	-	-	-	-	-	*-0	*482	*300	*16	***	***	-
59 Advertising	103667	*960	*8938	*3054	*4292	3514	42096	8009	14074	7617	***	***	**
60 Pension, prof sh, stock, annuity	137518	*163	*3214	*3019	*2943	*3378	55328	18639	28838	5417	***	***	**
61 Employee benefit programs	226631	*2351	*2743	*693	*11874	9042	67936	35630	41853	*9562	***	***	**
62 Net loss, noncapital assets	4289	-	-	-	-	*925	1778	*235	*416	*114	***	***	**
63 Other deductions	4150591	*33032	*67753	*88129	102328	272573	1521986	609235	746925	250683	***	***	**
64 Total receipts less total deducts	1382394	*4502	*48755	*30983	42988	86553	435167	238717	295450	57433	***	***	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	**
66 Net income, total	1381565	*4502	*48755	*30983	42988	86522	434777	238611	295202	57433	***	***	-
67 Net income, Form 1120-A	*207	-	*207	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	751086	*3061	*31886	*19931	*23736	*29184	268956	168313	160728	*28879	***	***	**
70 Statutory special deductions, total	106492	-	*10032	-	*7578	*12541	13105	*8212	11939	*4512	***	***	**
71 Net operating loss deduction	101652	-	*10032	-	*7137	*12531	11652	*6882	*11063	*4512	***	***	**
72 Dividends received deduction	4840	-	-	-	*441	*10	*1453	*1330	*876	-	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	524677	*1441	*6836	*11051	*11673	44797	152717	62632	122535	*24085	***	***	**
75 Income tax before credits, total	165312	*490	*1025	*1760	*1775	9960	42621	21010	41854	*8577	***	***	-
76 Regular tax	157902	*490	*1025	*1760	*1775	9960	42464	20998	41523	*8179	***	***	-
77 Personal holding company tax	*1	-	-	-	-	-	-	-	*1	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	**
79 Alternative minimum tax	7208	-	-	-	-	-	*157	*12	*294	*384	***	***	**
80 Environmental tax	200	-	-	-	-	-	-	-	*36	*14	***	***	-
81 Foreign tax credit	*37	-	-	-	*37	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	1064	-	-	-	-	-	103	-	961	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	605	-	-	-	-	*68	*96	*89	*15	-	***	***	-
86 Prior year minimum tax credit	4679	-	-	-	-	*1078	*1016	*390	*78	*1280	***	***	**
87 Income tax after credits, total	158927	*490	*1025	*1760	*1738	8814	41407	20531	40800	*7297	***	***	

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Sporting, recreational, photographic, and hobby goods, toys, and supplies

MINOR INDUSTRY 5040
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5841	*7	2974	*618	784	393	810	109	96	***	25	4	***
2 Total assets	11809076	-	44394	*102046	275363	295834	1746700	716616	1624860	***	1734738	515922	***
3 Cash	661389	-	*8972	*15451	62201	44409	179966	82005	74099	***	99223	6393	***
4 Notes and accounts receivable	3408006	-	*9161	*21144	*68528	*57258	594779	269048	567328	***	498522	185703	***
5 Less: Allowance for bad debts	107224	-	*478	-	-	*54	12399	*3313	17973	***	17965	20278	***
6 Inventories	4093228	-	*22511	*52637	100403	102509	666870	281351	664871	***	603514	148218	***
7 Investments in govt. obligations, Total	7224	-	-	-	-	-	-	-	-	***	7224	-	***
8 Tax-exempt securities	*31229	-	-	-	-	-	-	*12374	-	***	18856	-	***
9 Other current assets	589440	-	*5895	*909	*1175	*10548	38110	16957	71893	***	144427	10687	***
10 Loans to stockholders	46940	-	*214	*363	*34	*6753	*26318	*242	*8706	***	3892	-	***
11 Mortgage and real estate loans	*2372	-	-	-	-	-	*2372	-	-	***	-	-	***
12 Other investments	1166211	-	-	*3626	*10164	*2831	48943	*14953	26164	***	87152	71231	***
13 Depreciable assets	2349272	-	*5622	*6935	47990	96038	415307	60120	245348	***	343387	89799	***
14 Less: Accumulated depreciation	1223990	-	*5087	*2418	37440	46225	262982	37488	95881	***	187304	35580	***
15 Depletable assets	*340	-	-	-	-	-	*340	-	-	***	-	-	***
16 Less: Accumulated depletion	*340	-	-	-	-	-	*340	-	-	***	-	-	***
17 Land	188550	-	-	-	-	-	*15593	*5191	20102	***	11620	5572	***
18 Intangible assets (Amortizable)	269432	-	-	*6185	*20761	*13869	17116	*16581	17620	***	105602	29323	***
19 Less: Accumulated amortization	87134	-	-	*4601	*10935	*4255	10561	*3664	*2933	***	29081	9011	***
20 Other assets	414129	-	*-2415	*1814	*12482	*12153	27266	*2260	45515	***	45669	33866	***
21 Total liabilities	11809076	-	44394	*102046	275363	295834	1746700	716616	1624860	***	1734738	515922	***
22 Accounts payable	2065866	-	*88401	*18987	41719	81260	435707	171200	412773	***	324877	42753	***
23 Mort, notes, and bonds under 1 yr	3822376	-	*8284	*3081	-	*50023	250307	*189986	320531	***	306551	127121	***
24 Other current liabilities	964253	-	*461	*14177	*9176	59467	120537	66361	128110	***	197652	12438	***
25 Loans from stockholders	573017	-	*45451	*31206	*52156	*57862	141681	*73395	129182	***	28204	9196	***
26 Mort, notes, bonds, 1 yr or more	956552	-	-	*22653	*26074	*29563	115481	*57556	133141	***	254821	35428	***
27 Other liabilities	131748	-	-	-	*673	*13602	*23585	*2688	18734	***	11732	21311	***
28 Net worth	3295263	-	-98203	*11940	145566	4056	659401	155429	482389	***	610901	267675	***
29 Capital stock	793730	-	*25696	*30860	30852	16151	52598	12285	100274	***	86974	828	***
30 Paid-in or capital surplus	815810	-	*8719	-	*80	*-590	127377	*17890	146445	***	214803	177537	***
31 Retained earnings, appropriated	*1981	-	-	-	-	-	-	-	*1578	***	403	-	***
32 Retained earnings, unappropriate	1069672	-	*-105959	*-20246	*58595	-7276	366053	*39023	58940	***	186318	46649	***
33 Retained earnings (S CORP)	652698	-	*-26658	*1327	*59862	*6680	125068	*86231	178859	***	130088	43469	***
34 Less: Cost of treasury stock	38627	-	-	-	*3824	*10909	*11695	-	*3706	***	7684	808	***
35 Total receipts	26036606	*41795	782045	*420115	956834	992909	4977154	2261261	3530136	***	2942874	844361	***
36 Business receipts	25737131	*41661	771259	*405677	950363	973690	4935383	2251660	3500373	***	2896504	797989	***
37 Interest	46599	*86	-	-	*542	*638	6253	*1166	4043	***	5878	1937	***
38 Interest on govt. obligations, State and local	1797	-	-	-	-	-	*191	*834	-	***	310	-	***
39 Rents	11118	-	-	-	-	*2233	*2230	*173	*1048	***	1795	87	***
40 Royalties	49449	-	-	-	-	-	-	-	*35	***	11245	34994	***
41 Net S-T cap gain less net LT loss	*264	-	-	-	*264	-	-	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	*799	-	-	-	-	-	*68	*271	*429	***	30	-	***
43 Net gain, noncapital assets	1371	-	-	-	*583	*169	*50	*73	*110	***	9	19	***
44 Dividends, domestic corporations	1642	-	-	-	*181	-	*190	*282	*2	***	919	-	***
45 Dividends, foreign corporations	*2066	-	-	-	-	-	-	-	-	***	835	789	***
46 Other receipts	184371	*48	*10787	*14438	*4900	*16179	32789	*6803	24096	***	25347	8547	***
47 Total deductions	25091353	*39908	744015	*402078	922055	953999	4776291	2202701	3362215	***	2782545	795358	***
48 Cost of sales and operations	19145231	*30359	*338273	*303345	737171	660564	3689470	1858742	2698275	***	2044635	548923	***
49 Compensation of officers	492637	-	*104450	*9368	*26444	32475	149678	39015	52946	***	25647	7592	***
50 Repairs	63368	-	*720	*440	*1411	2844	11728	3231	5196	***	10816	1388	***
51 Bad debts	77793	*586	*48	*526	*2083	*3829	19264	11894	19593	***	8032	1564	***
52 Rent paid on business property	257612	-	*11455	*12722	24669	20854	55757	11494	25335	***	46028	2469	***
53 Taxes paid	329256	*1706	*4083	*7177	8808	20857	60493	11634	51360	***	43075	7943	***
54 Interest paid	235971	*482	*487	*4141	*7553	*8141	42511	21467	35155	***	39957	8200	***
55 Contributions or gifts	9738	-	*11	*59	*45	*145	3184	*138	1570	***	1863	190	***
56 Amortization	27980	-	-	*1082	*1743	*1032	*444	*1814	3756	***	11604	1456	***
57 Depreciation	296029	*1563	*1571	*1091	4321	10517	37986	4859	19866	***	33544	8307	***
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
59 Advertising	568616	-	*9495	*4710	*15910	17445	61731	19908	72420	***	61522	44765	***
60 Pension, prof sh, stock, annuity	68849	-	*9676	-	*2365	*4940	20162	*7587	5573	***	5103	73	***
61 Employee benefit programs	101774	-	-	-	*517	*1207	19102	*6028	11589	***	13604	2946	***
62 Net loss, noncapital assets	17006	-	-	-	-	*710	*343	*87	*1931	***	3744	407	***
63 Other deductions	3399492	*5211	263744	*57417	89014	168439	604439	204803	357651	***	433371	159135	***
64 Total receipts less total deducts	945254	*1888	38031	*18037	34779	38910	200863	58560	167921	***	160330	49004	***
65 Const taxable inc frm rel frn corps	5214	-	-	-	-	-	-	-	-	***	-	5214	***
66 Net income, total	948671	*1888	38031	*18037	34779	38910	200672	57726	167921	***	160020	54218	***
67 Net income, Form 1120-A	*1436	-	*165	-	*1271	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	*1888	*1888	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	365343	-	*21555	*14430	*13643	*7750	113876	*45522	67628	***	45365	10604	***
70 Statutory special deductions, total	111890	*1888	*15511	*331	*1643	*19555	*20103	*1827	*28147	***	6928	-	***
71 Net operating loss deduction	109567	*1888	*15511	*331	*1516	*19555	*20103	*1630	*28146	***	5426	-	***
72 Dividends received deduction	2323	-	-	-	*127	-	-	*197	*1	***	1502	-	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	471438	-	*965	*3276	*19492	*11605	66693	*10378	72146	***	107727	43614	***
75 Income tax before credits, total	155047	-	*209	*491	*3493	*2195	20230	*3251	25285	***	37146	14876	***
76 Regular tax	152918	-	*145	*491	*3493	*2195	19951	*3251	24420	***	36931	14829	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	1755	-	*64	-	-	-	*278	-	*836	***	105	-	***
80 Environmental tax	374	-	-	-	-	-	-	-	*29	***	110	47	***
81 Foreign tax credit	*2242	-	-	-	-	-	-	-	-	***	95	1675	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	634	-	-	-	-	-	-	*34	*174	***	40	250	***
86 Prior year minimum tax credit	*30	-	-	-	-	-	-	-	*30	***	-	-	***
87 Income tax after credits, total	152141	-	*209	*491	*3493	*2195	20230	*3217	25081	***	37011	12952	***

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	4690	***	***	*570	*508	*256	1074	156	160	46	22	12	8
2 Total assets	19040775	-	***	*122001	*167853	*157743	2449928	1052026	2458501	1663787	1398622	2028320	7481811
3 Cash	838629	-	***	*7385	*10292	*16408	175056	51653	172566	58970	75882	111524	127745
4 Notes and accounts receivable	7236274	-	***	*48784	*47823	*53156	1112859	458171	952068	575351	484857	586586	2908875
5 Less: Allowance for bad debts	71836	-	***	-	-	-	5433	*2846	10993	7946	5642	11028	27948
6 Inventories	5072153	-	***	*26705	*41309	*36606	889002	342034	842240	676144	492595	612721	1110969
7 Investments in govt. obligations, Total	*13878	-	***	-	-	-	-	-	*2492	-	11386	-	-
8 Tax-exempt securities	*48632	-	***	-	-	*2558	-	-	*11314	*298	34442	20	-
9 Other current assets	1461797	-	***	*1877	*6189	*561	51241	48316	61243	20785	48297	47370	1175648
10 Loans to stockholders	65903	-	***	*244	*3598	-	26315	*15510	*6463	*1649	1852	8704	-
11 Mortgage and real estate loans	*51575	-	***	*8633	-	-	*21481	-	*13651	-	-	-	159
12 Other investments	2146694	-	***	*3964	*6832	*10811	89196	76508	141473	114058	68399	142872	1492580
13 Depreciable assets	3876690	-	***	*68513	*50869	*28385	670688	143008	611435	554597	309666	738303	678841
14 Less: Accumulated depreciation	2330218	-	***	*44154	*26833	*23785	475816	88110	370061	413641	166193	429687	279077
15 Depletable assets	*48033	-	***	-	-	-	-	-	*17879	*1141	8531	20482	-
16 Less: Accumulated depletion	*16522	-	***	-	-	-	-	-	*15515	*951	55	-	-
17 Land	250635	-	***	-	*3152	-	16862	*786	21903	40649	16715	81107	69462
18 Intangible assets (Amortizable)	347263	-	***	*91	*34	-	*6957	*3247	7581	*29097	2648	54431	243091
19 Less: Accumulated amortization	92048	-	***	*46	*24	-	*6027	*229	*4288	*8777	662	3867	68070
20 Other assets	93243	-	***	*5	*24613	*33043	-122452	3977	-2951	22365	15905	68784	49537
21 Total liabilities	19040775	-	***	*122001	*167853	*157743	2449928	1052026	2458501	1663787	1398622	2028320	7481811
22 Accounts payable	4624302	-	***	*30792	*57259	*47907	696100	298588	735702	290024	440552	255727	1770147
23 Mort, notes, and bonds under 1 yr	3580819	-	***	*1404	*6469	*10801	350501	197268	400845	371156	295777	156806	1789792
24 Other current liabilities	1161394	-	***	*48012	*20882	*7546	160244	40660	115575	66731	79429	241652	379865
25 Loans from stockholders	603159	-	***	*5467	*29044	*12867	136311	*12776	80460	*38219	121634	147400	-
26 Mort, notes, bonds, 1 yr or more	3179987	-	***	*3463	*43859	*1633	316505	*60591	173082	188917	137856	303796	1942757
27 Other liabilities	408705	-	***	*-0	*4587	-	10879	*2338	95626	54639	11162	78117	151356
28 Net worth	5482409	-	***	*32863	*5753	*76990	779389	439804	857211	654101	312212	844823	1447894
29 Capital stock	1345882	-	***	*3526	*1100	*38224	138310	23731	77221	93169	36302	106265	816118
30 Paid-in or capital surplus	1539414	-	***	*901	*2645	*9586	190929	*20339	138328	196514	72391	114200	788893
31 Retained earnings, appropriated	746	-	***	-	-	-	-	-	-	-	746	-	-
32 Retained earnings, unappropriate	1463067	-	***	*20225	*-11567	*18001	141607	147702	269451	209808	179055	626892	-148013
33 Retained earnings (S CORP)	1338840	-	***	*8210	*15212	*11179	387992	*260085	426140	*184053	41111	-	-
34 Less: Cost of treasury stock	205540	-	***	-	*1637	-	79448	*12053	53928	*29443	17393	2534	9104
35 Total receipts	52230650	***	***	*572978	*635086	*587232	7689353	3171145	7210185	4321870	3361533	3699523	20592849
36 Business receipts	51620829	-	***	*550923	*617788	*584659	7624960	3155066	7173233	4278507	3325384	3641122	20291188
37 Interest	238778	-	***	*4	*956	*344	5618	*1482	8043	10450	5862	16206	188227
38 Interest on govt. obligations, State and local	7399	-	***	-	-	*210	-	*2081	*2676	*69	2183	161	18
39 Rents	32314	-	***	-	-	-	*1336	-	*3614	*2382	4888	2090	18004
40 Royalties	*2392	-	***	-	-	-	-	-	*11	*297	1344	-	740
41 Net S-T cap gain less net LT loss	*1641	-	***	-	-	-	-	-	*155	*327	477	-	681
42 Net L-T cap gain less net ST loss	55038	-	***	-	-	-	*1028	-	*3212	*451	547	31133	10284
43 Net gain, noncapital assets	15106	-	***	-	*1	*32	2504	*6142	1697	*1038	478	1934	1235
44 Dividends, domestic corporations	3402	-	***	-	-	-	*3	-	*460	*303	211	81	2345
45 Dividends, foreign corporations	8063	-	***	-	-	-	-	-	*35	*674	4104	81	3168
46 Other receipts	245689	***	***	*22050	*16342	*1986	53905	6375	17047	27371	16055	6717	76960
47 Total deductions	51400774	-	***	*541909	*616321	*573663	7517994	3118943	7066222	4233637	3277539	3600678	20490057
48 Cost of sales and operations	46372890	-	***	*340066	*466287	*460381	6410460	2749767	6362593	3822034	2959144	3072869	19450365
49 Compensation of officers	607922	-	***	*47107	*15386	*50230	178158	73511	93172	37397	28446	17718	34544
50 Repairs	106526	-	***	*16227	*1422	*656	21017	4996	15698	9876	7716	11312	16665
51 Bad debts	64007	-	***	*1564	*6331	*164	15359	7514	14133	3431	1473	4098	9942
52 Rent paid on business property	241006	-	***	*15530	*5354	*15428	69436	20439	29458	10796	9738	21072	42955
53 Taxes paid	364209	-	***	*12159	*9827	*10071	67901	25586	47164	32234	36292	62541	55614
54 Interest paid	442461	-	***	*477	*8285	*2108	60976	15907	43439	38824	30206	33170	208756
55 Contributions or gifts	6717	-	***	-	*9	*21	1255	*208	921	434	616	2296	943
56 Amortization	25962	-	***	*27	-	-	1291	*14	1518	*2035	943	613	19504
57 Depreciation	277067	-	***	*12386	*4673	*2178	46723	11672	39209	24116	22280	44715	66529
58 Depletion	*19465	-	***	-	-	-	-	-	*15632	*184	971	2679	-
59 Advertising	35435	-	***	*932	*2630	*65	9628	2568	5175	1487	990	2892	8105
60 Pension, prof sh, stock, annuity	85669	-	***	-	*1798	*505	15996	6680	16591	7722	7777	11902	16698
61 Employee benefit programs	203216	-	***	*4199	*1630	*1665	31239	9881	23151	24924	14443	39258	50163
62 Net loss, noncapital assets	5302	-	***	-	-	-	*948	*35	*529	*240	303	297	2950
63 Other deductions	2542919	-	***	*91235	*92689	*30190	587605	190165	357840	217904	156200	273248	506324
64 Total receipts less total deducts	829876	***	***	*31069	*18766	*13569	171360	52202	143962	88233	83995	98846	102792
65 Const taxable inc frm rel frn corps	599	-	***	-	-	-	-	-	-	-	551	39	9
66 Net income, total	823077	***	***	*31069	*18766	*13359	171360	50121	141286	88164	82363	98724	102782
67 Net income, Form 1120-A	*77	-	***	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	880	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	247712	-	***	*10544	*11167	*7889	87829	*22012	65933	*26053	9329	-	-
70 Statutory special deductions, total	101321	-	***	*7059	*5198	-	*10499	*6189	*11616	*10088	6423	11653	19003
71 Net operating loss deduction	98408	-	***	*7059	*5198	-	*10498	*6189	*11287	*9405	6066	11601	17513
72 Dividends received deduction	2913	-	***	-	-	-	*2	-	*329	*683	357	52	1490
73 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	474245	***	***	*13466	*2401	*5470	73031	21966	63893	52022	66611	87071	83780
75 Income tax before credits, total	161091	***	***	*2085	*360	*1313	21380	7030	22139	18067	23805	31874	31597
76 Regular tax	154071	***	***	*2085	*360	*1313	21365	6995	21645	17694	22742	29942	29074
77 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5940	-	***	-	-	-	*16	*35	*339	*340	1002	1818	2390
80 Environmental tax	350	-	***	-	-	-	-	-	*9	33	61	114	133
81 Foreign tax credit	7277	-	***	-	-	-	-	-	*31	*3	1278	372	5594
82 U.S. Possessions tax credit	141	-	***	-	-	-	-	141	-	-	-	-	-
83 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*-0	-	***	-	-	-	-	-	-	*-0	-	-	-
85 General business credit	*1570	-	***	-	-	-	*36	-	-	-	5	37	1493
86 Prior year minimum tax credit	624	-	***	-	-	-	-	*63	*181	*80	229	71	-
87 Income tax after credits, total	151480	***	***	*2085	*360	*1313	21345	6827	21927	17985	22293	31394	24510

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	14658	470	4249	2691	1756	2085	2541	459	243	70	36	27	30
2 Total assets	50303015	-	140825	510158	658727	1576472	5561561	3136075	3739609	2464338	2412519	4435861	25666871
3 Cash	3689286	-	53480	162983	79554	224763	551836	244455	270274	147298	207692	205568	1541382
4 Notes and accounts receivable	15780921	-	*43206	117780	238609	591327	2338587	1337424	1508594	967571	900438	1905063	5832323
5 Less: Allowance for bad debts	390172	-	-	-	*404	*2927	43016	23602	29759	26778	27604	33839	202245
6 Inventories	13269255	-	*25530	91687	174981	446470	1839667	1032267	1340034	807214	743749	1340472	5427183
7 Investments in govt. obligations, Total	*48523	-	-	-	-	-	*9	*911	*19743	*24238	-	-	3622
8 Tax-exempt securities	91363	-	-	-	-	-	*7919	-	*16489	*49981	11349	5626	-
9 Other current assets	2062316	-	*1044	19159	6231	22540	152287	72250	105169	123281	99949	113802	1346605
10 Loans to stockholders	216792	-	*1695	*58187	*23770	30273	30324	16835	11290	*8494	1352	8206	26366
11 Mortgage and real estate loans	*14477	-	-	-	*3401	-	*1219	-	*5502	355	-	-	4000
12 Other investments	2814161	-	-	*1221	*37702	59279	142136	70624	136954	104570	138456	158635	1964585
13 Depreciable assets	11355570	-	57075	144604	191446	442452	1221836	557563	675406	294069	425048	783559	6562511
14 Less: Accumulated depreciation	5715226	-	44975	96197	109946	280600	789127	311015	381250	159090	203644	376075	2963307
15 Depletable assets	*37655	-	-	-	*67	-	*2699	-	-	-	1553	-	33336
16 Less: Accumulated depletion	*11814	-	-	-	*67	-	*2699	-	-	-	664	-	8384
17 Land	473703	-	-	*5459	*8073	8539	63040	69954	23694	21102	17967	36226	219649
18 Intangible assets (Amortizable)	2463489	-	*366	*3102	*7550	15078	16890	64272	20573	50085	66106	136533	2082934
19 Less: Accumulated amortization	558854	-	*366	*2641	*4558	9401	9067	23232	6748	*4425	8437	28648	461331
20 Other assets	4661569	-	3769	*4814	2318	28678	37021	27368	23645	56372	39211	180733	4257640
21 Total liabilities	50303015	-	140825	510158	658727	1576472	5561561	3136075	3739609	2464338	2412519	4435861	25666871
22 Accounts payable	10915859	-	43464	141673	209565	431735	1785692	944689	1324716	728664	637466	934177	3734016
23 Mort, notes, and bonds under 1 yr	5934798	-	*15459	*27262	*30146	130615	579207	355954	589651	407618	356740	476381	2965765
24 Other current liabilities	5101523	-	8532	53793	33978	102740	445857	309961	273137	205965	163501	424720	3079340
25 Loans from stockholders	1124123	-	40391	*37634	106981	62388	200669	140266	75851	*36475	36608	50362	336499
26 Mort, notes, bonds, 1 yr or more	6068371	-	*42595	*52539	54387	240996	344152	193713	220856	230611	294963	411425	3982134
27 Other liabilities	5027365	-	*2293	*27979	*18914	*6595	103277	33195	33522	6713	64131	402107	4328638
28 Net worth	16130976	-	-11909	169278	204756	601402	2102707	1158296	1221876	848292	859110	1736689	7240478
29 Capital stock	5076151	-	9084	16892	100926	108861	1240313	110753	210114	102650	203175	412088	2561295
30 Paid-in or capital surplus	4390508	-	*542	*41849	*67818	47320	229935	66887	95545	86776	257702	716228	2779905
31 Retained earnings, appropriated	*5458	-	-	-	*255	-	*3374	-	*542	-	-	-	1287
32 Retained earnings, unappropriate	4782722	-	-18200	108910	41268	437421	-214788	679304	434221	396324	257618	609552	2051091
33 Retained earnings (S CORP)	2409902	-	*457	*48201	*30753	*85762	965078	359965	525295	277201	143266	-	-26076
34 Less: Cost of treasury stock	533765	-	*3792	*46574	*36265	*77961	121204	*58613	*43842	*14659	2652	1180	127022
35 Total receipts	119622323	1406023	789227	3284373	2938072	6046066	17931505	9577929	11547571	6463416	6789608	10815891	42032642
36 Business receipts	118057248	1364817	776605	3227307	2927491	5970411	17755238	9518227	11484746	6403587	6712297	10671788	41244733
37 Interest	245966	*1713	*581	*1460	*375	4833	9203	10381	7091	4957	17967	20084	167320
38 Interest on govt. obligations, State and local	22778	541	-	*406	*56	*16	*1867	-	*607	*2477	1088	691	15028
39 Rents	90929	14	*1382	-	*508	*3920	*990	*1206	*1717	*757	1221	12201	67013
40 Royalties	100153	-	-	-	-	-	-	-	-	*18	7846	6	92284
41 Net S-T cap gain less net LT loss	3840	-	-	-	-	*211	*232	-	*314	*6	238	908	1930
42 Net L-T cap gain less net ST loss	121896	*16079	-	-	*5874	*1348	*259	*120	*6089	*424	342	52017	39343
43 Net gain, noncapital assets	68666	*356	*36	*2	*544	*871	990	1584	2009	*144	151	2585	59393
44 Dividends, domestic corporations	5017	*407	-	-	-	*46	*348	*948	*57	*159	199	412	2441
45 Dividends, foreign corporations	31413	-	-	-	-	-	-	-	*84	-	1606	-	29723
46 Other receipts	874418	*22096	*10623	55197	*3224	64408	162377	45463	44857	50886	46654	55199	313435
47 Total deductions	115938902	1295634	729271	3175942	2884189	5858355	17461648	9343101	11215021	6313680	6556798	10455234	40650028
48 Cost of sales and operations	94212147	819639	346449	2398517	1952754	4459409	13547342	7663626	9455852	5319872	5631018	9101808	33515858
49 Compensation of officers	1912855	*10324	97152	145797	182480	238592	588690	238771	149941	94497	38840	32804	94967
50 Repairs	250749	*5635	*5498	3072	8889	13108	35441	13654	17249	11025	8435	14238	114506
51 Bad debts	283618	*5296	*8	*4327	2922	27772	53819	29125	23264	22731	14141	16059	84153
52 Rent paid on business property	978933	34492	25735	59699	50717	75195	191791	78267	84686	38381	34437	49563	255969
53 Taxes paid	1231331	20211	18906	32877	54915	89632	227238	100394	102831	50844	53046	109706	370733
54 Interest paid	839360	6764	*5506	15928	15615	24897	82281	43202	70019	28663	45856	70460	430169
55 Contributions or gifts	29266	*128	*412	*667	412	1156	3188	1240	1662	621	591	1242	17949
56 Amortization	97864	*5999	*261	*209	*1856	2369	4819	3222	2501	1344	3677	6830	64777
57 Depreciation	983133	10171	6970	19420	25289	36555	111555	39074	65940	25830	58412	95056	488861
58 Depletion	*2342	-	-	-	-	-	-	-	-	*1	-0	-	2341
59 Advertising	911906	*39527	*3812	20737	21100	17923	96678	34318	62599	47806	67273	43642	456490
60 Pension, prof sh, stock, annuity	279205	*4867	*4412	*21047	*5021	14218	52406	20523	28079	13799	8414	12971	93448
61 Employee benefit programs	608213	*7864	*12693	*20653	17714	29723	99373	39848	50312	22927	34556	40555	231995
62 Net loss, noncapital assets	39933	*971	-	*1758	*62	*1256	6817	1263	1089	1441	366	2307	22605
63 Other deductions	13278049	323748	201460	431234	544442	826551	2360209	1036575	1098998	633900	557735	857993	4405206
64 Total receipts less total deducts	3683421	110389	59956	108431	53883	187711	469857	234828	332550	149736	232811	360656	1382615
65 Const taxable inc frm rel frn corps	*13392	-	-	-	-	-	-	-	*1148	-	291	-	11953
66 Net income, total	3674035	109848	59956	108025	53826	187695	467990	234828	333090	147259	232014	359965	1379540
67 Net income, Form 1120-A	*2432	-	*2105	*326	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*7588	*7588	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	818595	*49732	*29776	*84147	*15609	*68098	194544	91866	165983	60164	56019	-	2658
70 Statutory special deductions, total	451789	*33772	*20358	*1024	*5472	25940	55330	*9495	29473	*1372	50701	73987	144865
71 Net operating loss deduction	442793	*33759	*20358	*1024	*5472	25903	55086	*8808	29433	*1287	49226	73844	138593
72 Dividends received deduction	8996	*13	-	-	-	*37	*244	*688	*40	*84	1475	143	6272
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2403672	*26344	*9822	22854	32746	93657	218116	133467	137656	85723	125293	285978	1232017
75 Income tax before credits, total	810425	*9256	*1473	3598	5147	22892	65744	44459	47041	29403	44082	101379	435953
76 Regular tax	800182	*8784	*1473	3598	5147	22892	65206	44445	46515	29125	42677	99245	431076
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	7344	-	-	-	-	-	*538	*11	*458	*112	1247	1738	3240
80 Environmental tax	2302	19	-	-	-	-	-	*3	68	*41	159	395	1617
81 Foreign tax credit	23503	17	-	-	-	-	-	*43	*91	*52	574	396	22330
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	34	-	-	-	-	-	-	-	-	-	-	-	34
85 General business credit	10055	-	-	-	-	*236	*2919	*825	*5	*7	781	2990	2292
86 Prior year minimum tax credit	*636	-	-	-	-	-	-	*20	-	-	243	174	198
87 Income tax after credits, total	776197	*9239	*1473	3598	5147	22656	62825	43571	46945	29344	42483	97819	411098

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	7825	-	*1311	*900	1552	1396	2056	397	132	63	10	***	***
2 Total assets	16910000	-	*36077	*168456	539103	1010080	4416394	2805872	1969021	2051333	598661	***	***
3 Cash	1025975	-	*7608	*52892	88009	87667	374405	171103	82621	48925	22247	***	***
4 Notes and accounts receivable	5596730	-	*10938	*45540	168254	316509	1510633	873772	658683	666932	164932	***	***
5 Less: Allowance for bad debts	119099	-	-	-	*2599	*1527	23487	18596	18256	22971	7149	***	***
6 Inventories	6751405	-	*2635	*36767	159491	430377	1874332	1124832	794655	835757	228928	***	***
7 Investments in govt. obligations, Total	*65460	-	-	-	-	*91	*11706	*25533	*2014	*26117	-	***	***
8 Tax-exempt securities	*35142	-	-	-	-	-	-	*31680	-	-	3462	***	***
9 Other current assets	421155	-	-	*1956	17874	27087	105946	67439	71926	85131	11413	***	***
10 Loans to stockholders	57373	-	*1794	*3932	*4215	*7744	27889	*4597	*4130	*2540	533	***	***
11 Mortgage and real estate loans	*3221	-	-	-	-	*39	*389	-	*526	*1276	991	***	***
12 Other investments	713040	-	-	*6848	*34379	28924	118507	148625	158455	117409	73173	***	***
13 Depreciable assets	4359390	-	*32936	*70407	201780	279724	1014985	744282	440630	435440	174642	***	***
14 Less: Accumulated depreciation	2507717	-	*20640	*50999	137892	184649	662557	428035	264085	218571	91860	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	223657	-	-	-	*2221	*6638	54333	48511	10745	28289	9661	***	***
18 Intangible assets (Amortizable)	290714	-	*550	*1517	*2721	*16872	37058	12442	14998	*28367	2128	***	***
19 Less: Accumulation amortization	75383	-	*475	*806	*683	*10202	4590	6472	*5185	*2997	1108	***	***
20 Other assets	68938	-	*731	*401	*1334	4787	-23155	6159	17165	19689	6668	***	***
21 Total liabilities	16910000	-	*36077	*168456	539103	1010080	4416394	2805872	1969021	2051333	598661	***	***
22 Accounts payable	3942141	-	*13425	*18058	147541	224453	1036391	466080	373979	450598	144712	***	***
23 Mort, notes, and bonds under 1 yr	2064983	-	*19062	*5882	*38911	92080	420106	510139	315477	360052	34538	***	***
24 Other current liabilities	920440	-	*5714	*35001	23934	53467	208339	138618	125443	113650	25473	***	***
25 Loans from stockholders	815669	-	*1483	*10737	*34805	84010	219386	113748	*22893	*12278	279	***	***
26 Mort, notes, bonds, 1 yr or more	1740715	-	*6368	*15545	46602	88232	392158	197370	181686	211511	104792	***	***
27 Other liabilities	147621	-	*-15131	*-0	*7918	*15614	38651	33504	17517	34941	13278	***	***
28 Net worth	7278432	-	*5156	*83231	239393	452225	2101364	1346412	932028	868303	275590	***	***
29 Capital stock	1109401	-	*2737	*5003	13534	81704	166594	139339	77233	110620	5285	***	***
30 Paid-in or capital surplus	609617	-	*130	*139	*35695	32867	166634	52474	24605	208402	5002	***	***
31 Retained earnings, appropriated	*1202	-	-	-	-	*1202	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	3762693	-	*2289	*52679	139234	321084	1309747	617903	579643	238448	170240	***	***
33 Retained earnings (S CORP)	2138254	-	-	*38388	*82908	*65569	622338	549948	281358	341403	97354	***	***
34 Less: Cost of treasury stock	342734	-	-	*12978	*31979	*50202	163949	*13252	30812	30571	2291	***	***
35 Total receipts	45937920	-	*320098	*986806	1747893	2663688	12623246	6457128	5094950	5252814	1425549	***	***
36 Business receipts	45506564	-	*320098	*979185	1741676	2646860	12495575	6399530	5025535	5202047	1412530	***	***
37 Interest	66710	-	-	*713	*608	3512	21223	4186	6782	5204	1672	***	***
38 Interest on govt. obligations, State and local	4374	-	-	-	*770	-	*155	*2341	*732	*96	279	***	***
39 Rents	17510	-	-	-	*78	*2134	*2932	*1778	1868	*1050	256	***	***
40 Royalties	*3164	-	-	-	-	-	*48	-	*4	*838	-	***	***
41 Net S-T cap gain less net LT loss	*156	-	-	-	-	-	*47	-	*9	-	-	***	***
42 Net L-T cap gain less net ST loss	9164	-	-	-	-	*51	*352	*336	*3825	*45	99	***	***
43 Net gain, noncapital assets	20656	-	-	-	*13	*637	13221	2845	548	324	2768	***	***
44 Dividends, domestic corporations	13159	-	-	*297	*167	*21	*773	*363	*11099	*-0	140	***	***
45 Dividends, foreign corporations	*97	-	-	-	-	-	-	*97	-	-	-	***	***
46 Other receipts	296367	-	-	*6610	4581	10473	88920	45653	44548	43211	7804	***	***
47 Total deductions	44696064	-	*304306	*942591	1659109	2605052	12282385	6266304	4906429	5093702	1372185	***	***
48 Cost of sales and operations	34776527	-	*179453	*720870	958210	1878596	9068170	4698367	3864685	4236698	1143706	***	***
49 Compensation of officers	1196947	-	*25597	*64074	126181	131873	504698	178152	93907	50081	8203	***	***
50 Repairs	131235	-	*871	*1144	6554	8208	31950	29420	16491	15004	4278	***	***
51 Bad debts	134747	-	*216	*1644	4318	10043	51040	17300	16153	14337	2574	***	***
52 Rent paid on business property	541929	-	*5515	*18386	31066	47353	155311	79702	62362	52214	11693	***	***
53 Taxes paid	624923	-	*6642	*11592	36283	47741	205547	97358	69915	57647	14618	***	***
54 Interest paid	318000	-	*2874	*2573	11454	18181	86169	59186	38053	37535	8765	***	***
55 Contributions or gifts	9163	-	*131	*82	*795	855	2388	1525	1518	656	301	***	***
56 Amortization	18035	-	*24	*392	*640	*4977	2555	1531	3590	1516	477	***	***
57 Depreciation	324892	-	*4136	*5727	19155	20704	79342	66830	32043	29713	11730	***	***
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	-	***	***
59 Advertising	217822	-	*2151	*6048	7789	10219	64725	27522	26070	19634	1943	***	***
60 Pension, prof sh, stock, annuity	200492	-	-	*8409	*13289	*6114	73038	31327	23420	12780	5566	***	***
61 Employee benefit programs	263654	-	*835	*1276	*7028	9255	66142	50843	32255	21659	8621	***	***
62 Net loss, noncapital assets	4756	-	-	-	*550	*130	842	*266	1213	*317	-	***	***
63 Other deductions	5932938	-	*75860	*100373	435796	410802	1890468	926976	624754	543911	149709	***	***
64 Total receipts less total deducts	1241856	-	*15792	*44214	88785	58636	340861	190824	188521	159112	53364	***	***
65 Const taxable inc frm rel frn corps	4	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1237486	-	*15792	*44214	88014	58636	340706	188484	187789	159015	53085	***	***
67 Net income, Form 1120-A	*1960	-	*1960	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	571994	-	*10855	*26968	*59368	*18299	164343	89719	88573	85949	11879	***	***
70 Statutory special deductions, total	77356	-	*4564	*10689	*7598	4153	16853	*6956	*11963	*13121	1285	***	***
71 Net operating loss deduction	67378	-	*4564	*10451	*7481	4138	16284	*6612	*3444	*13121	1228	***	***
72 Dividends received deduction	9978	-	-	*238	*117	*15	*569	*344	*8519	*-0	57	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	588221	-	*374	*6557	21048	36184	159511	91858	87288	59946	39922	***	***
75 Income tax before credits, total	180873	-	*56	*1853	3374	6200	45670	30863	28712	20672	13792	***	***
76 Regular tax	178422	-	*56	*1853	3374	6200	44501	30524	28326	20376	13758	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	2148	-	-	-	-	-	*1076	*339	*338	*269	-	***	***
80 Environmental tax	201	-	-	-	-	-	-	-	*40	*26	33	***	***
81 Foreign tax credit	*60	-	-	-	-	-	*2	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*110	-	-	-	-	-	*102	-	-	-	8	***	***
86 Prior year minimum tax credit	*359	-	-	-	-	-	-	-	-	*305	28	***	***
87 Income tax after credits, total	180344	-	*56	*1853	3374	6200	45567	30863	28712	20367	13756	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Other durable
goods

MINOR INDUSTRY 5098
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	28595	831	11142	4559	3352	3072	4398	648	383	121	48	28	14
2 Total assets	49024966	-	403571	792274	1234184	2282443	9348182	4553824	5798651	4057619	3255731	4591713	12706774
3 Cash	3295823	-	115770	140594	189297	322119	874686	245347	321257	260677	160085	309466	356525
4 Notes and accounts receivable	15420053	-	46379	206809	394759	808823	3282716	1607784	2103745	1286570	951248	1487700	3243520
5 Less: Allowance for bad debts	419830	-	-	*135	*667	7290	27325	24720	42334	37513	31166	24422	224258
6 Inventories	13459673	-	97861	250114	359800	701925	3273599	1753536	2117684	1298090	1168351	1102451	1336261
7 Investments in govt. obligations, Total	340827	-	*117	*2027	-	*8780	*10927	*45389	*30840	*14064	-	42297	186387
8 Tax-exempt securities	306926	-	*11	*31	-	*4817	*8442	*6336	-	*2043	6682	-	278564
9 Other current assets	2212646	-	22351	28584	16069	76520	201304	99685	192326	190995	165946	419963	798903
10 Loans to stockholders	345095	-	26443	*11908	24470	*20747	189723	26385	10241	6256	3096	25825	-
11 Mortgage and real estate loans	38223	-	-	-	-	*5370	*10256	*1159	*3662	*7695	2118	-	7963
12 Other investments	6173039	-	*3862	*13270	*45666	49522	300887	150008	273936	274435	206377	331443	4523631
13 Depreciable assets	11687218	-	245047	414273	489332	571657	2312575	1159392	1270057	1178534	731110	895555	2419686
14 Less: Accumulated depreciation	6608946	-	171541	317231	310294	366453	1370475	665687	685215	684120	371080	412600	1254249
15 Depletable assets	*59678	-	*14523	-	-	*2376	*35	-	-	-	42678	-	66
16 Less: Accumulated depletion	*43828	-	*14290	-	-	*2189	*35	-	-	-	27255	-	60
17 Land	626357	-	*3518	-	*6761	*40081	156662	68499	77486	80238	47656	61932	83525
18 Intangible assets (Amortizable)	1160346	-	10208	*703	24289	13688	71054	25447	76155	46960	170937	256887	464018
19 Less: Accumulated amortization	376496	-	2496	*584	*7206	5753	34756	19211	18974	15718	59091	75718	136989
20 Other assets	1348164	-	5809	41911	1908	37701	87906	74477	67786	148413	88039	170935	623280
21 Total liabilities	49024966	-	403571	792274	1234184	2282443	9348182	4553824	5798651	4057619	3255731	4591713	12706774
22 Accounts payable	10914822	-	43012	189456	329167	777258	2744320	1366735	1615914	961548	521272	932281	1433858
23 Mort, notes, and bonds under 1 yr	8862510	-	25497	84918	112715	134912	1199873	663432	1008325	637897	536339	972399	3486204
24 Other current liabilities	3108528	-	23160	36063	98760	128944	511243	321036	438261	340755	278113	247800	684392
25 Loans from stockholders	1956135	-	121895	92095	172793	263005	557426	225721	91128	77139	22140	65673	267119
26 Mort, notes, bonds, 1 yr or more	5312982	-	*54820	159013	104153	166602	805074	382131	683390	572279	488378	749102	1148039
27 Other liabilities	2987001	-	*8251	*24060	25456	-30703	174739	44589	68181	158984	87423	116135	2309888
28 Net worth	15882990	-	126936	206669	391139	842427	3355506	1550180	1893452	1309018	1322065	1508323	3377275
29 Capital stock	2637535	-	51310	61198	52078	170819	453873	125923	221165	247215	179551	199778	874625
30 Paid-in or capital surplus	3187896	-	*33281	*6902	47211	80184	694803	136327	262453	233227	480428	348562	864519
31 Retained earnings, appropriated	*42114	-	-	-	*18508	-	*6963	-	*1725	-	-	-	14917
32 Retained earnings, unappropriate	6657169	-	29507	79774	222634	345111	1222445	693286	591564	345563	326659	929400	1871226
33 Retained earnings (S CORP)	4099263	-	27009	62483	83133	330446	1201336	621212	871695	510705	350148	41095	-
34 Less: Cost of treasury stock	740988	-	*14171	*3688	*32425	84134	223915	26567	55149	27692	14722	10511	248013
35 Total receipts	119150803	583609	2758802	2991468	3902019	8559892	25603398	12067774	13391292	8798546	7620681	8361907	24511415
36 Business receipts	117022343	*537910	2708591	2953777	3871889	8484598	25334573	11943682	13248809	8624281	7514430	8193099	23606705
37 Interest	713769	*988	2384	*2391	2764	4951	31402	11794	21290	25502	22207	43912	544183
38 Interest on govt. obligations, State and local	9047	-	-	-	-	*858	934	*1149	*209	*756	1309	-	3833
39 Rents	112302	*27	-	-	*74	*3452	7717	5240	6582	*2231	1965	10307	74708
40 Royalties	44703	-	-	-	*73	*4104	-	*603	-	*7465	23879	7542	1037
41 Net S-T cap gain less net LT loss	25967	*11585	*72	*198	-	-	-	*50	*142	*221	1062	6999	5638
42 Net L-T cap gain less net ST loss	217101	*1396	*5852	*4558	*819	*427	*15656	*16344	*22144	*4727	6600	29032	109546
43 Net gain, noncapital assets	50783	*10	*7507	*9	*1746	*23379	1394	1516	4754	1188	358	6913	2008
44 Dividends, domestic corporations	52008	*21	-	-	*1037	*806	*24719	*614	*237	*186	2709	2916	18763
45 Dividends, foreign corporations	35929	-	-	-	-	-	*818	-	*3210	*9076	891	6725	15209
46 Other receipts	866851	*31672	34396	30535	23618	37317	186186	86782	83914	122912	45271	54462	129786
47 Total deductions	115606445	496493	2595996	2877089	3773840	8272937	24895525	11758067	12937713	8429610	7363657	8099610	24105907
48 Cost of sales and operations	92892017	*269864	1751296	1841953	2470407	6423676	19296504	9596312	10642847	6668275	5986428	6655128	21289327
49 Compensation of officers	2791737	*35229	122133	298670	373403	324737	855155	267341	228578	113630	64572	58538	49750
50 Repairs	323365	*633	14933	6581	8424	16930	101189	48484	25845	26179	17277	16956	39934
51 Bad debts	260100	*1008	*698	*1505	9235	18661	41542	26039	32867	25005	22438	18705	62396
52 Rent paid on business property	1097077	*5235	75637	96447	79804	105808	287689	103356	96540	58345	57006	53889	77321
53 Taxes paid	1300995	4733	44563	49568	73608	117106	320416	133234	136482	106810	91448	85471	137555
54 Interest paid	1119402	*4182	9948	25047	28699	32558	182340	90536	128874	75083	77876	100839	363422
55 Contributions or gifts	27187	-	*115	*416	1258	1657	6046	2772	1918	4835	3981	2452	1737
56 Amortization	123330	*157	*845	*552	9028	2336	9733	2594	9218	7515	15122	11980	54250
57 Depreciation	1004994	*1880	24592	33108	43593	53005	204782	97269	95493	93997	60946	98942	197386
58 Depletion	*21512	-	-	-	*366	-	-	-	-	-	-	18797	2349
59 Advertising	947699	*7696	16907	19740	30984	60872	154028	59969	95540	91870	112329	106703	191061
60 Pension, prof sh, stock, annuity	339568	*12500	*13960	*16473	*16744	31770	91421	37334	32120	23067	15136	23598	25446
61 Employee benefit programs	551583	*1247	*10861	14474	15895	32911	120251	51726	62104	51746	45264	45732	99372
62 Net loss, noncapital assets	50727	*218	*620	*30	*159	*804	5932	3085	6946	1084	1820	2841	27189
63 Other deductions	12755150	151911	508887	472526	612235	1050107	3218497	1238018	1342340	1082171	792011	799038	1487410
64 Total receipts less total deducts	3544358	87116	162806	114379	128179	286955	707873	309707	453579	368936	257025	262297	405508
65 Const taxable inc frm rel frn corps	51216	-	-	-	-	-	*14372	-	*2927	*10425	2736	10471	10285
66 Net income, total	3586526	87116	162806	114379	128179	286097	721311	308558	456297	378605	258451	272769	411960
67 Net income, Form 1120-A	*2081	-	*2081	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*21	*21	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1396885	*30368	129231	50329	67197	187150	354504	134541	211089	131841	94880	5756	-
70 Statutory special deductions, total	394962	*36932	15152	*31133	*6595	11860	64817	13082	23557	26590	32505	67550	65190
71 Net operating loss deduction	360602	*36932	15152	*31133	*5869	11296	45395	*13057	22765	23897	29305	65294	60508
72 Dividends received deduction	34360	-	-	-	*726	*564	*19421	*25	*792	*2694	3200	2256	4682
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1796348	*19836	18423	32917	54387	87553	302489	160934	221798	220174	131606	199463	346770
75 Income tax before credits, total	582055	*6990	2764	5840	9168	22540	87209	54110	75611	78142	45661	71194	122826
76 Regular tax	571863	*6862	2764	5830	9168	22540	86531	53179	75072	75293	44802	68925	120896
77 Personal holding company tax	84	-	-	-	-	-	-	-	-	-	-	-	84
78 Recapture of investment credit	*696	-	-	-	-	-	-	-	-	*664	32	-	-
79 Alternative minimum tax	7181	*100	-	*9	-	-	*414	*186	*471	1997	697	1978	1330
80 Environmental tax	1250	28	-	-	-	-	*22	*29	69	188	130	291	492
81 Foreign tax credit	19881	-	-	-	-	-	*419	-	*514	*9544	2143	766	6495
82 U.S. Possessions tax credit	158	-	-	-	-	3	155	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	366	-	-	-	-	-	-	-	-	-	-	-	366
85 General business credit	7309	-	-	-	-	*484	*766	*202	*962	*1075	531	501	2788
86 Prior year minimum tax credit	2534	-	-	-	-	-	*10	*477	*319	*239	1034	150	306
87 Income tax after credits, total	551806	*6990	2764	5840	9168	22053	85859	53432	73816	67284	41953	69776	112872

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Paper and paper products

MINOR INDUSTRY 5110
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	7275	*833	*3045	*859	706	763	765	193	76	22	6	***	***
2	Total assets	8432262	-	*73865	*156966	254016	502785	1547783	1270844	1156644	773682	438005	***	***
3	Cash	533224	-	*23094	*11327	*11400	56538	93765	100327	70561	73862	22299	***	***
4	Notes and accounts receivable	3189389	-	*18160	*70170	105478	175722	696548	647651	530835	270063	132761	***	***
5	Less: Allowance for bad debts	57482	-	-	*269	-	*981	8328	5938	11371	*9556	2594	***	***
6	Inventories	1759047	-	*198	*32863	76300	126780	412858	284733	282257	151216	73591	***	***
7	Investments in govt. obligations, Total	*14005	-	-	-	-	-	*5680	-	*7825	*500	-	***	***
8	Tax-exempt securities	*12325	-	-	-	-	-	-	*2722	-	*9603	-	***	***
9	Other current assets	452660	-	*5871	*1417	*7180	29289	21713	32094	33595	76562	53314	***	***
10	Loans to stockholders	62602	-	*14796	*685	*6481	*3623	*27836	*4891	*1496	*79	2715	***	***
11	Mortgage and real estate loans	*1490	-	-	-	-	-	-	*1490	-	-	-	***	***
12	Other investments	674622	-	-	*5079	*5696	*5837	56410	28033	98418	*50334	36103	***	***
13	Depreciable assets	2447771	-	*29267	*71594	66136	454172	481877	298887	267050	117239	86942	***	***
14	Less: Accumulated depreciation	1340318	-	*18310	*44571	43319	355833	281334	168822	157760	68429	38040	***	***
15	Depletable assets	14295	-	-	-	-	-	-	-	-	-	-	***	***
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17	Land	73221	-	-	-	*2892	*228	13959	*14675	8379	*6928	9063	***	***
18	Intangible assets (Amortizable)	555102	-	*406	*5999	*191	*1963	24206	*25381	*10676	*87546	66738	***	***
19	Less: Accumulated amortization	94694	-	*373	*4550	*146	*384	9144	*13459	*5552	*7620	6996	***	***
20	Other assets	135002	-	*755	*7221	*15728	5831	11738	18179	20236	*15355	2110	***	***
21	Total liabilities	8432262	-	*73865	*156966	254016	502785	1547783	1270844	1156644	773682	438005	***	***
22	Accounts payable	2254810	-	*16883	*52653	64740	110846	454197	401261	344956	183866	104323	***	***
23	Mort, notes, and bonds under 1 yr	724585	-	*13536	*5801	*16264	*29258	126600	148190	128518	*106567	17000	***	***
24	Other current liabilities	624253	-	*3377	*15635	14855	16328	121142	175527	94475	39082	21883	***	***
25	Loans from stockholders	189889	-	*2844	*8412	*35825	*40769	33427	*23985	*25135	*17980	1513	***	***
26	Mort, notes, bonds, 1 yr or more	1271062	-	*1023	*33523	*19264	66993	244477	175559	54450	*129609	160593	***	***
27	Other liabilities	129668	-	*-0	-	*13748	*-177	23646	*17358	26017	*8751	5692	***	***
28	Net worth	3237995	-	*36202	*40941	89320	238768	544294	328964	483093	287828	127002	***	***
29	Capital stock	504901	-	*4437	*62575	5604	13388	44294	34605	20950	48546	8997	***	***
30	Paid-in or capital surplus	465705	-	*14554	-	*3122	*25758	11921	67335	28139	*21463	14323	***	***
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	***	***
32	Retained earnings, unappropriate	1274913	-	*3030	*-40742	*49599	*73623	366372	155625	251969	*195357	16576	***	***
33	Retained earnings (S CORP)	1170680	-	*14812	*19107	*30994	*142295	181823	111356	202395	*50014	87190	***	***
34	Less: Cost of treasury stock	178205	-	*632	-	-	*16296	60117	*39957	*20359	*27553	84	***	***
35	Total receipts	27339338	*269942	*478928	*752561	1354797	2132312	6142693	4377220	4139189	2246631	1010306	***	***
36	Business receipts	27089114	*269779	*478844	*740825	1333997	2124815	6105208	4320739	4088422	2216366	1000873	***	***
37	Interest	19437	*49	*-0	*454	*644	*392	2536	*2180	3694	*3014	1802	***	***
38	Interest on govt. obligations, State and local	2928	-	-	-	*11	-	-	*464	*751	*939	-	***	***
39	Rents	3444	-	-	-	-	-	*54	-	*1201	*40	635	***	***
40	Royalties	*91	-	-	-	-	-	*52	-	-	-	-	***	***
41	Net S-T cap gain less net LT loss	*67	-	-	-	-	-	-	-	-	*3	64	***	***
42	Net L-T cap gain less net ST loss	29646	-	-	*7591	*10942	-	*14	-	*10837	*9	58	***	***
43	Net gain, noncapital assets	8500	-	-	*230	-	*5985	*510	*882	*269	*86	123	***	***
44	Dividends, domestic corporations	2982	-	-	-	-	*25	*852	-	*87	*2019	-	***	***
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	***	***
46	Other receipts	183130	*114	*83	*3462	*9202	*1095	33468	52956	33927	*24154	6751	***	***
47	Total deductions	26725314	*254076	*437540	*703207	1318719	2094096	6056481	4295955	4041579	2193877	986738	***	***
48	Cost of sales and operations	21321762	*191083	*307620	*497823	1039123	1549360	4594995	3405093	3461977	1886767	781331	***	***
49	Compensation of officers	641551	*8194	*22046	*33919	65268	67539	226374	117478	50671	24733	11670	***	***
50	Repairs	76111	*146	*63	*3025	*3225	12953	18216	10401	7217	*6335	3309	***	***
51	Bad debts	61912	-	*492	*1628	*1398	*2008	10371	10955	10185	*4686	2395	***	***
52	Rent paid on business property	289642	*5399	*6548	*18408	20116	44547	86266	31202	24092	10290	7564	***	***
53	Taxes paid	312194	*3868	*4754	*12035	15659	35840	93597	50558	31955	16860	7548	***	***
54	Interest paid	155961	*1497	*965	*2803	*5681	9565	34765	21511	14767	17537	13396	***	***
55	Contributions or gifts	6261	-	*16	*84	*547	*829	1446	*303	*1068	*804	552	***	***
56	Amortization	27306	*2	*91	*341	*203	*135	3964	2783	*2041	*5278	6079	***	***
57	Depreciation	177524	*2702	*2854	*5303	6818	34847	37507	22883	17996	7030	9133	***	***
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59	Advertising	102838	*180	*4872	*3491	*3866	3380	8509	11458	6577	4074	24373	***	***
60	Pension, prof sh, stock, annuity	62282	*1520	*1343	*2568	*3103	*6344	14522	9522	6293	*6411	637	***	***
61	Employee benefit programs	124013	*1445	*2285	*3817	*5756	9121	23552	20095	15845	*5313	8921	***	***
62	Net loss, noncapital assets	1856	-	-	-	-	*296	*1113	*116	*72	*124	54	***	***
63	Other deductions	3364102	*38040	*83591	*117963	147956	317330	901283	581596	390820	197636	109774	***	***
64	Total receipts less total deducts	614024	*15865	*41388	*49354	36078	38217	86212	81265	97610	52753	23568	***	***
65	Const taxable inc frm rel frn corps	1381	-	-	-	-	-	-	-	-	-	1381	***	***
66	Net income, total	612477	*15865	*41388	*49354	36066	38217	86212	80802	96859	51814	24949	***	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68	Net income, Form 1120F	*773	*773	-	-	-	-	-	-	-	-	-	***	***
69	Net income, Form 1120S	253101	*10644	*39250	*22130	*19633	*20239	45125	30620	47237	*5598	7759	***	***
70	Statutory special deductions, total	38840	*1219	*1986	*7869	*688	*3352	*1296	*3848	*10989	*1695	1452	***	***
71	Net operating loss deduction	36606	*1219	*1986	*7869	*688	*3335	*699	*3848	*10958	*106	1452	***	***
72	Dividends received deduction	*2234	-	-	-	-	*17	*596	-	*32	*1589	-	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74	Income subject to tax	321059	*4002	*152	*19355	*15745	*14625	40265	*46334	*38632	*44521	15737	***	***
75	Income tax before credits, total	100625	*600	*23	*4064	*3036	*2892	10831	*15333	13363	*15147	5389	***	***
76	Regular tax	98763	*600	*23	*4064	*3036	*2892	10831	*15333	*13106	*15127	5359	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79	Alternative minimum tax	*1703	-	-	-	-	-	-	-	*236	-	16	***	***
80	Environmental tax	160	-	-	-	-	-	-	-	*21	*21	14	***	***
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85	General business credit	*230	-	-	*159	-	-	*71	-	-	-	-	***	***
86	Prior year minimum tax credit	*481	-	-	-	-	-	*351	-	-	*118	11	***	***
87	Income tax after credits, total	99914	*600	*23	*3905	*3036	*2892	10409	*15333	13363	*15029	5378	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Drugs, drug proprietaries, and druggists' sundries

MINOR INDUSTRY 5129
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2970	*22	*483	*968	695	*214	399	66	55	31	***	11	***
2 Total assets	17378534	-	*18271	*145078	258368	*133932	1012889	471874	866660	1067089	***	1976698	***
3 Cash	741218	-	*5121	*49344	*54134	*24720	75853	40213	57890	48269	***	145755	***
4 Notes and accounts receivable	4994429	-	*1961	*31841	*104730	*44354	385246	*111113	300352	404483	***	462628	***
5 Less: Allowance for bad debts	115726	-	-	-	*402	-	*2633	*2122	*3896	6482	***	15539	***
6 Inventories	5585816	-	-	*27578	*47490	*36919	404108	*190669	278475	345237	***	411672	***
7 Investments in govt. obligations, Total	*20988	-	-	-	-	-	*15717	-	*506	*4765	***	-	***
8 Tax-exempt securities	*2116	-	-	-	-	-	-	*1686	-	*430	***	-	***
9 Other current assets	459559	-	*7987	*6402	*2184	*8066	47680	9358	21011	73759	***	86136	***
10 Loans to stockholders	154339	-	*1684	*149	*7428	-	*3517	*623	-	-	***	-	***
11 Mortgage and real estate loans	*41825	-	-	-	-	-	-	*3224	*2022	*31633	***	-	***
12 Other investments	1102312	-	-	*20803	*7334	-	*6713	*48560	*17131	32948	***	169480	***
13 Depreciable assets	3024416	-	*9599	*18031	*65800	*26985	161786	*102276	152929	240174	***	557181	***
14 Less: Accumulated depreciation	1440352	-	*8757	*11497	*42517	*11718	101767	*52905	72293	133061	***	241112	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	141166	-	-	-	-	*2671	*2279	*968	*5802	*13865	***	18432	***
18 Intangible assets (Amortizable)	2116288	-	-	*1788	*30	*9506	*7561	*7718	*99886	10696	***	273347	***
19 Less: Accumulated amortization	277781	-	-	-	*12	*6630	*6407	*2970	*12934	*3505	***	38039	***
20 Other assets	827921	-	*676	*639	*12168	*-941	13236	*13463	19780	3880	***	146759	***
21 Total liabilities	17378534	-	*18271	*145078	258368	*133932	1012889	471874	866660	1067089	***	1976698	***
22 Accounts payable	5500619	-	*1153	*42987	*76115	*36254	302969	*129500	250161	298916	***	399763	***
23 Mort, notes, and bonds under 1 yr	1227616	-	-	*1215	*12596	*10482	168467	*28721	154330	145666	***	118143	***
24 Other current liabilities	1154101	-	*2027	*19360	*26562	*4716	60396	*62087	38372	122454	***	119451	***
25 Loans from stockholders	514866	-	*6082	-	*17391	-	*174808	*12886	*4188	*2115	***	-	***
26 Mort, notes, bonds, 1 yr or more	2697185	-	*2297	*2812	*15941	*5774	28472	*19800	120735	64884	***	422464	***
27 Other liabilities	556582	-	*1351	-	*27976	-	*4444	*4516	*4396	*15653	***	41175	***
28 Net worth	5727566	-	*5361	*78704	81787	*76705	273333	214363	294478	417401	***	875701	***
29 Capital stock	981318	-	*1287	*7360	*18106	*20703	209467	60958	56284	12814	***	132302	***
30 Paid-in or capital surplus	2730283	-	-	*30432	*5219	*35663	*30526	*11431	*74727	127438	***	610846	***
31 Retained earnings, appropriated	2	-	-	-	-	-	-	-	-	-	***	2	***
32 Retained earnings, unappropriate	1819060	-	*4074	*18138	*29436	*22773	-50489	*88912	*38080	94494	***	94511	***
33 Retained earnings (S CORP)	713474	-	-	*27933	*29026	*-1632	*84854	*54248	*136595	*191768	***	39550	***
34 Less: Cost of treasury stock	516570	-	-	*5158	-	*801	*1026	*1186	*11209	*9112	***	1510	***
35 Total receipts	57220322	*4770822	*116304	*364643	1282382	*341551	3323537	1436981	2561993	3760560	***	3470647	***
36 Business receipts	56380110	*4725141	*115890	*364274	*1277835	*337953	3286947	*1418748	2547998	3689271	***	3326386	***
37 Interest	103833	*9971	*414	*34	*442	*262	2612	*998	*5152	*3254	***	6119	***
38 Interest on govt. obligations, State and local	6233	*143	-	-	-	-	-	*42	*13	*435	***	405	***
39 Rents	73932	233	-	-	-	-	*1445	-	*418	*171	***	318	***
40 Royalties	141929	-	-	-	-	-	-	-	-	7807	***	126765	***
41 Net S-T cap gain less net LT loss	69	-	-	-	-	-	-	-	-	58	***	8	***
42 Net L-T cap gain less net ST loss	58949	*1383	-	-	*647	-	-	-	*66	*650	***	-	***
43 Net gain, noncapital assets	4741	*3201	-	-	-	-	*387	*4	*69	*62	***	5	***
44 Dividends, domestic corporations	7221	-0	-	-	-	-	*264	-	*23	217	***	291	***
45 Dividends, foreign corporations	8061	-	-	-	-	-	-	-	-	784	***	12	***
46 Other receipts	435243	*30751	-	*335	*3458	*3336	31881	*17190	8253	57851	***	10338	***
47 Total deductions	56015687	*4749905	*93455	*325862	1239378	*325735	3254528	1381142	2470067	3583508	***	3321256	***
48 Cost of sales and operations	49294966	*4529907	*56854	*211945	*677023	*198367	2400669	*1038531	2013437	3175010	***	2566383	***
49 Compensation of officers	365541	*4470	-	*27927	*129328	*15498	55526	*13950	25813	18485	***	18536	***
50 Repairs	85607	*3462	*3516	*1056	*1423	*924	7310	*1865	4863	5545	***	9720	***
51 Bad debts	59850	*3118	-	*324	*1157	*342	6921	*1102	4902	2629	***	2810	***
52 Rent paid on business property	282608	*10649	*7066	*14434	*22918	*7437	45435	*8560	16728	14691	***	20860	***
53 Taxes paid	340529	*14585	*416	*7522	17910	*6123	43339	11488	19964	32606	***	25908	***
54 Interest paid	310331	*20145	*817	*804	*3217	*1408	19866	*3591	18588	13309	***	35851	***
55 Contributions or gifts	13521	*92	*35	*57	*182	-	*269	*938	*224	*746	***	1126	***
56 Amortization	70899	*2537	-	-	*6	*1691	*2491	*92	*4037	*1176	***	7457	***
57 Depreciation	271322	*10747	*1819	*1168	*9076	*3606	16742	*8279	14886	20122	***	42689	***
58 Depletion	1	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	443590	457	-	*131	*112475	*7349	23359	*4373	37759	16056	***	121463	***
60 Pension, prof sh, stock, annuity	110947	*4254	-	*5200	*21505	-	*5380	*2193	4423	7582	***	11225	***
61 Employee benefit programs	178909	*7148	-	-	*3876	*2095	10546	*8393	10162	11072	***	16829	***
62 Net loss, noncapital assets	7925	407	-	-	*185	*327	*663	*32	*572	*60	***	49	***
63 Other deductions	4179142	*137927	*22932	*55294	239099	*80568	616011	277754	293709	264417	***	440352	***
64 Total receipts less total deducts	1204635	*20917	*22849	*38781	43004	*15817	69009	55839	91926	177052	***	149391	***
65 Const taxable inc frm rel frn corps	8759	-	-	-	-	-	-	-	-	1711	***	-	***
66 Net income, total	1207162	*20774	*22849	*38781	43004	*15817	69009	55798	91913	178328	***	148986	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*2142	*2142	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	359853	*3285	-	*17210	*32960	*10005	*40094	*43570	*72168	*77727	***	8624	***
70 Statutory special deductions, total	98996	67	*14309	*7558	*911	-	*7237	*2	*9178	*1218	***	38454	***
71 Net operating loss deduction	93509	67	*14309	*7558	*911	-	*7052	*2	*9162	*1062	***	38405	***
72 Dividends received deduction	5487	-0	-	-	-	-	*185	-	*16	155	***	49	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	748312	*17422	*8540	*14013	*9133	*5812	21678	*12225	*10567	99383	***	101909	***
75 Income tax before credits, total	259685	*6497	*1392	*2800	*1555	*1451	6028	*4218	*3685	34632	***	40223	***
76 Regular tax	256455	*5983	*1392	*2800	*1555	*1451	6025	*3954	*3579	34469	***	39112	***
77 Personal holding company tax	*45	-	-	-	-	-	-	*45	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	2341	501	-	-	-	-	-	*219	*106	*67	***	961	***
80 Environmental tax	844	12	-	-	-	-	*3	-	-	*96	***	150	***
81 Foreign tax credit	11796	-	-	-	-	-	-	-	-	1679	***	5171	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	*1798	-	-	-	-	-	-	-	*67	-	***	1481	***
86 Prior year minimum tax credit	*1957	-	-	-	-	-	-	-	-	*83	***	817	***
87 Income tax after credits, total	244134	*6497	*1392	*2800	*1555	*1451	6028	*4218	*3617	32871	***	32753	***

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Apparel, piece goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	10043	*148	3174	1819	1330	1515	1473	305	193	61	14	7	3
2 Total assets	20739100	-	132464	313802	445442	1087489	3414316	2112657	3019138	2055940	934809	1117389	6105653
3 Cash	1366257	-	21585	48143	87614	195133	273172	200527	138657	127788	72697	100016	100925
4 Notes and accounts receivable	6678523	-	*23883	*92486	148866	384711	1231986	673939	1008906	522001	290426	266821	2034499
5 Less: Allowance for bad debts	190416	-	-	*1	*489	*10343	7803	17535	21893	9141	12371	14465	96375
6 Inventories	6644368	-	*40181	*88907	138268	366200	1245556	832752	1321553	907933	310140	328790	1064089
7 Investments in govt. obligations, Total	*19639	-	-	-	-	-	*19531	-	-	*8	-	-	100
8 Tax-exempt securities	*31570	-	-	-	-	-	*29926	-	*1644	-	-	-	-
9 Other current assets	2096596	-	*16853	*30685	4444	38018	161035	146516	220772	181696	38095	46893	1211589
10 Loans to stockholders	117964	-	*5950	*10802	*12139	*21434	14668	*17481	*30714	*2803	1973	-	-
11 Mortgage and real estate loans	*13877	-	-	-	*3366	*5895	*2209	-	*2407	-	-	-	-
12 Other investments	1251113	-	-	-	*726	*8110	142378	64718	94639	115536	62562	13530	748914
13 Depreciable assets	2704978	-	*45099	46472	55026	158240	412478	256843	339866	203747	236880	173202	777127
14 Less: Accumulated depreciation	1249363	-	*26817	23354	29235	93136	188878	103821	181413	97829	116438	69021	319421
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	141372	-	-	-	-	*6183	*18806	*12410	13410	*4799	17173	3058	65532
18 Intangible assets (Amortizable)	645284	-	*2343	*21859	*3773	4049	36776	*12363	15215	*19645	3643	241123	284495
19 Less: Accumulation amortization	149453	-	*59	*1741	*3143	2203	3381	*8822	7940	*11345	1774	7239	101807
20 Other assets	616790	-	*3447	*-456	*24087	5198	25857	25286	42602	88299	31804	34681	335984
21 Total liabilities	20739100	-	132464	313802	445442	1087489	3414316	2112657	3019138	2055940	934809	1117389	6105653
22 Accounts payable	4098780	-	*23291	*60261	158786	349331	1096843	555289	604673	354686	151579	85267	658775
23 Mort, notes, and bonds under 1 yr	3590727	-	*1249	*7293	*26748	37397	443647	484352	594228	371254	154285	193618	1276655
24 Other current liabilities	1977864	-	6326	18790	39034	62782	466600	138366	371125	217254	50332	88000	519256
25 Loans from stockholders	810182	-	*15386	*71580	75574	123499	264482	95583	83114	36830	18475	-	25659
26 Mort, notes, bonds, 1 yr or more	2104052	-	*7101	*48078	*14259	107766	277710	186362	204904	178510	134727	259900	684735
27 Other liabilities	289918	-	*1460	-	-	*15954	13513	*1553	38893	*32438	8135	59982	117989
28 Net worth	7867577	-	77650	107800	131041	390760	851522	651152	1122201	864968	417276	430623	2822584
29 Capital stock	919082	-	7827	11251	33590	103587	199958	55298	73714	110789	48210	821	274038
30 Paid-in or capital surplus	1133974	-	*11810	*70572	*5063	*12469	94936	46301	111447	173429	70102	162671	375175
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	4234630	-	39878	*24761	78789	114631	209190	217320	387830	*153079	77433	155090	2776627
33 Retained earnings (S CORP)	2331947	-	*18135	*1217	*22248	196102	393533	335204	567111	444148	232320	121929	-
34 Less: Cost of treasury stock	752056	-	-	-	*8649	*36028	*46095	*2972	17901	*16478	10789	9888	603257
35 Total receipts	54268054	*322049	595928	1063886	1533142	3596555	9561332	6439161	8096243	4688313	1700006	1929445	14741991
36 Business receipts	53207422	*313513	595303	1057069	1530080	3541305	9497394	6281124	8013648	4600443	1672337	1904824	14200383
37 Interest	162707	*127	*46	*3609	*1126	1629	5964	9213	5585	*2050	7289	1497	124570
38 Interest on govt. obligations, State and local	6288	-	-	-	-	-	*1648	-	*192	*1437	1697	623	692
39 Rents	23675	2	-	-	*1425	-	*817	-	*2163	*170	2203	-	16896
40 Royalties	188218	-	-	-	-	-	*3723	*607	*9685	*1952	1742	9466	161044
41 Net S-T cap gain less net LT loss	*739	-	-	-	-	-	*362	-	*377	-	-	-	-
42 Net L-T cap gain less net ST loss	*10106	-	-	*670	-	-	*592	*102	-	-	6	-	8736
43 Net gain, noncapital assets	7008	*4694	-	*318	-	-	*246	*684	*148	*29	291	-	599
44 Dividends, domestic corporations	*16458	-	-	-	-	-	*1628	-	*10029	-	-0	-	4800
45 Dividends, foreign corporations	*157887	-	-	-	-	-	-	-	692	*1041	1035	325	154794
46 Other receipts	487547	*3714	*579	*2220	*511	53621	48958	147431	53724	81191	13407	12711	69479
47 Total deductions	52200709	*292632	560815	1026845	1508556	3498028	9326563	6282929	7751519	4506939	1569768	1750852	14125263
48 Cost of sales and operations	42057168	*207695	374176	781412	1094032	2730711	7185617	5139795	6174004	3584446	1193440	1167779	12424062
49 Compensation of officers	1252202	*4522	39367	*38401	83639	123029	264489	220008	261147	129346	32084	30485	25685
50 Repairs	77003	*576	*904	*2201	1878	4536	15374	7948	8665	5194	4485	3994	21246
51 Bad debts	148649	*248	*35	*1668	*690	11297	42819	12181	24715	12096	5984	4796	32120
52 Rent paid on business property	534134	*2377	35894	*24297	49124	47277	100926	50752	64855	50788	15347	28100	64397
53 Taxes paid	838965	*7526	12679	12317	23434	80751	203351	98014	122391	87735	46957	46182	97627
54 Interest paid	535135	*11615	*860	8165	5003	25087	84161	63380	92046	54750	29575	29016	131477
55 Contributions or gifts	17133	*30	-	*412	*14	*286	2027	2042	2234	*558	383	906	8240
56 Amortization	48522	*454	*463	*95	*1023	*901	2777	14012	3625	5346	1576	6486	11763
57 Depreciation	221410	*2762	*3771	*4562	6341	16305	35804	14286	23985	19141	16009	16116	62326
58 Depletion	*2	*2	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	547683	*3183	*2076	*5100	9125	15118	41456	27857	54250	42897	10732	57591	278297
60 Pension, prof sh, stock, annuity	93612	*128	*1309	-	*5854	*8940	22332	9520	12813	7887	4004	4785	16039
61 Employee benefit programs	149154	*2106	*2013	*1778	*2971	12990	27237	14392	28659	13614	9733	13928	19734
62 Net loss, noncapital assets	22706	12	-	*1533	-	-	*501	*430	*1900	*314	65	2718	15232
63 Other deductions	5657232	*49396	87267	144903	225427	420800	1297692	608310	876230	492827	199394	337970	917017
64 Total receipts less total deducts	2067345	*29418	35113	37041	24586	98528	234769	156232	344724	181374	130238	178594	616728
65 Const taxable inc frm rel frn corps	*187479	-	-	-	-	-	-	-	5239	*595	-	-	181645
66 Net income, total	2248536	*29418	35113	37041	24586	98528	233122	156232	349772	180531	128541	177971	797682
67 Net income, Form 1120-A	*8027	-	*8027	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1146	*1146	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	763832	*25061	*14446	*8236	*5956	77184	107688	92119	213735	119935	84339	15132	-
70 Statutory special deductions, total	117456	*196	*5882	*16273	*2702	*3028	41456	*6498	*21738	*11562	2411	2138	3573
71 Net operating loss deduction	102976	*196	*5882	*16273	*2702	*3028	40316	*6498	*11757	*11562	2411	2138	213
72 Dividends received deduction	*14480	-	-	-	-	-	*1140	-	*9980	-	-0	-	3360
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1367248	*4161	14785	*12531	15929	18316	83978	57615	114299	*49034	41791	160700	794109
75 Income tax before credits, total	460495	*1260	2217	*1879	2558	3607	24559	18988	38825	*16957	14484	56356	278804
76 Regular tax	458430	*1221	2217	*1879	2558	3607	24400	18973	38626	*16685	14280	56145	277838
77 Personal holding company tax	17	-	-	-	-	-	-	-	-	-	-	17	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*705	-	-	-	-	-	*155	*5	*148	*226	164	6	-
80 Environmental tax	1291	-0	-	-	-	-	-	-	*52	*46	40	189	965
81 Foreign tax credit	115953	-	-	-	-	-	-	-	*3557	*118	279	604	111395
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*977	-	-	-	-	-	*61	-	*33	-	-	3	880
86 Prior year minimum tax credit	*390	-	-	-	-	-	-	-	*390	-	-	-	-
87 Income tax after credits, total	343175	*1260	2217	*1879	2558	3607	24498	18988	34846	*16840	14204	55749	166528

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw materials

MINOR INDUSTRY 5150
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4759	***	*1067	*405	877	1105	1026	124	97	25	12	***	7
2 Total assets	34074269	***	*62420	*69637	297522	794590	2158339	854468	1449587	881279	808307	***	25805794
3 Cash	2302078	***	*7826	*13565	39716	105199	272505	92930	173543	49102	37871	***	1460425
4 Notes and accounts receivable	12171942	***	*186	*8644	97235	266421	684315	322997	401857	197628	125338	***	9901319
5 Less: Allowance for bad debts	103403	***	-	-	*1851	*130	10401	*480	7179	*2076	2304	***	78494
6 Inventories	6033566	***	-	*2435	*33220	108866	536167	213271	320040	342120	270330	***	3912168
7 Investments in govt. obligations, Total	40929	***	-	-	-	-	*9045	-	*401	*100	303	***	30931
8 Tax-exempt securities	*11340	***	-	-	-	-	*11340	-	-	-	-	***	-
9 Other current assets	1213423	***	*38	*2577	*24393	23537	47604	26685	83773	35985	105268	***	655703
10 Loans to stockholders	127017	***	*35040	*23702	*4796	26919	11497	*6823	13001	*5240	-	***	-
11 Mortgage and real estate loans	*32814	***	-	-	-	-	*18147	-	*1037	-	606	***	13023
12 Other investments	6769722	***	-	*676	*31016	28699	66866	64358	94133	*62668	26028	***	6342832
13 Depreciable assets	11641689	***	*72451	*65643	239836	449438	1245660	332812	612159	333809	308348	***	7803636
14 Less: Accumulated depreciation	7192526	***	*48948	*51546	179663	269424	821441	210172	353641	182001	139042	***	4846503
15 Depletable assets	42626	***	-	-	-	-	-	-	-	-	-	***	42626
16 Less: Accumulated depletion	13065	***	-	-	-	-	-	-	-	-	-	***	13065
17 Land	418031	***	-	*3942	*2531	27343	66746	*15521	88885	17211	8634	***	164712
18 Intangible assets (Amortizable)	282615	***	*13	-	*65	*1748	*12753	*2281	7869	*15563	60405	***	176969
19 Less: Accumulated amortization	41200	***	*8	-	*38	*950	*4553	*976	*5048	*10602	3782	***	13748
20 Other assets	336674	***	*-4178	*-0	*6265	26923	12090	*-11584	18757	*16532	10306	***	253260
21 Total liabilities	34074269	***	*62420	*69637	297522	794590	2158339	854468	1449587	881279	808307	***	25805794
22 Accounts payable	10297963	***	*11213	*46319	68453	172887	576783	245631	324692	204379	105956	***	8390884
23 Mort, notes, and bonds under 1 yr	6394485	***	*12128	*411	*43840	125900	237205	111611	215866	192693	274177	***	4805242
24 Other current liabilities	1185483	***	*6005	*13251	7155	29847	146307	117863	133129	61701	52146	***	515893
25 Loans from stockholders	218486	***	*1614	-	*18991	*29381	95692	*40273	*27019	*5515	1	***	-
26 Mort, notes, bonds, 1 yr or more	4423938	***	*12128	*5876	*19098	95324	287829	*52960	148505	181674	188121	***	3346874
27 Other liabilities	794498	***	-	*-0	*15814	*12775	27206	*7070	19367	*37886	25353	***	632579
28 Net worth	10759416	***	*19332	*3779	124170	328476	787318	279060	581009	197432	162553	***	8114322
29 Capital stock	990683	***	*7517	*13780	139348	36395	144087	29876	33295	37909	71239	***	442581
30 Paid-in or capital surplus	2292457	***	-	*3781	*24308	*37993	73584	*21892	59302	*27856	65345	***	1860629
31 Retained earnings, appropriated	*32444	***	-	-	-	*17317	*9739	-	-	-	-	***	5387
32 Retained earnings, unappropriate	6897796	***	*2339	*4202	-37628	201870	393212	183156	251839	81221	10598	***	5811157
33 Retained earnings (S CORP)	656775	***	*9476	-	*27	*45544	191650	*61979	260449	*56092	17693	***	-
34 Less: Cost of treasury stock	110738	***	-	*17984	*1885	*10644	24954	*17844	23875	*5646	2323	***	5433
35 Total receipts	86794383	***	*662626	*581377	1659675	5485822	12972650	3398200	4752115	5532597	2748766	***	45815277
36 Business receipts	84674940	***	*662553	*581193	1619633	5352021	12872148	3358571	4707301	5511760	2728218	***	44126780
37 Interest	563483	***	-	*73	1956	5527	15187	4280	4920	*3147	5152	***	503357
38 Interest on govt. obligations, State and local	*48436	***	-	-	-	-	*19	*190	*107	-	-	***	48120
39 Rents	186929	***	-	-	*786	*1753	*3596	*607	*2136	*393	3037	***	174447
40 Royalties	*4900	***	-	-	-	-	*372	-	*803	-	176	***	3333
41 Net S-T cap gain less net LT loss	*3574	***	-	-	-	*123	*1577	-	*14	-	796	***	1064
42 Net L-T cap gain less net ST loss	30302	***	-	-	*914	*15806	*3004	*296	*926	-	1319	***	8015
43 Net gain, noncapital assets	107800	***	-	-	*16752	*1903	6583	*519	3166	*971	136	***	77060
44 Dividends, domestic corporations	111792	***	-	-	*132	*1129	*163	-	*24	*32	1	***	109302
45 Dividends, foreign corporations	*105099	***	-	-	-	-	-	-	*746	*21	-	***	104333
46 Other receipts	957128	***	*74	*112	19503	107560	70002	33736	31970	16273	9932	***	659466
47 Total deductions	85465031	***	*622018	*574264	1624523	5418140	12832883	3344780	4653888	5481325	2723670	***	45024242
48 Cost of sales and operations	78080578	***	*503685	*427398	1390924	4931559	11550346	3093617	4125289	5262161	2554334	***	41257967
49 Compensation of officers	513160	***	*9118	*23968	35293	72392	166326	44915	57281	7847	10740	***	79436
50 Repairs	228517	***	*5998	*6229	17398	14924	58038	12614	12230	7823	4728	***	78069
51 Bad debts	48854	***	-	-	*1423	7280	8920	4694	5709	*3382	2486	***	13161
52 Rent paid on business property	285213	***	*16174	*12548	15625	17856	41901	7825	17046	10558	9815	***	126762
53 Taxes paid	513759	***	*16547	*6845	15218	28454	76170	14008	41695	14598	8655	***	286060
54 Interest paid	826675	***	*1127	*958	9203	14151	50416	16188	29548	24113	22963	***	624730
55 Contributions or gifts	35969	***	-	*30	*598	459	1205	*300	1063	*139	266	***	31877
56 Amortization	23674	***	*3	-	*17	*29	*2390	*447	1098	*2023	1708	***	15248
57 Depreciation	863766	***	*9286	*9025	18091	35695	79701	17500	41942	17133	19422	***	606609
58 Depletion	*17956	***	-	-	-	-	*71	-	*47	-	-	***	17838
59 Advertising	88431	***	*4437	*3130	1604	9745	10358	982	11786	2069	3186	***	40592
60 Pension, prof sh, stock, annuity	65591	***	-	*3838	*2928	*3508	19360	*4101	7461	*1604	1798	***	18750
61 Employee benefit programs	170593	***	-	*4289	*3765	6661	23614	*6490	22344	5339	5618	***	87857
62 Net loss, noncapital assets	1572	***	-	-	-	*197	*801	-	*179	*301	25	***	-
63 Other deductions	3700723	***	*55644	*76005	112435	275230	743267	121099	279171	122232	77925	***	1739285
64 Total receipts less total deducts	1329352	***	*40608	*7113	35152	67682	139766	53419	98227	51273	25096	***	791035
65 Const taxable inc frm rel frn corps	274356	***	-	-	-	-	-	-	-	-	-	***	274356
66 Net income, total	1555272	***	*40608	*7113	35152	67682	139748	53229	98120	51273	25096	***	1017271
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	*2192	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	204895	***	*39152	-	*258	*22721	65552	*24074	35146	*13476	2839	***	-
70 Statutory special deductions, total	214685	***	-	*533	*19034	9025	7069	*5317	*7496	*11631	4825	***	142112
71 Net operating loss deduction	132891	***	-	*533	*18942	*8182	*6954	*5317	*6733	*11609	4824	***	62175
72 Dividends received deduction	81794	***	-	-	*93	*844	*114	-	*763	*23	-0	***	79937
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	1140062	***	*1457	*6580	*15859	35936	67127	*23838	59847	26165	17433	***	875159
75 Income tax before credits, total	390138	***	*219	*987	*2745	8148	17978	7904	21880	9755	6260	***	310493
76 Regular tax	384452	***	*219	*987	*2644	8148	17738	*7713	20270	8896	5927	***	308295
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	3669	***	-	-	*101	-	-	*191	*1330	*832	401	***	672
80 Environmental tax	1587	***	-	-	-	-	-	-	*10	*26	12	***	1526
81 Foreign tax credit	*45009	***	-	-	-	-	-	-	*433	-	-	***	44576
82 U.S. Possessions tax credit	627	***	-	-	-	-	-	-	-	627	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	11874	***	-	-	*292	*2	*60	-	*121	*770	61	***	10568
86 Prior year minimum tax credit	1493	***	-	-	-	-	*281	-	*345	*59	144	***	383
87 Income tax after credits, total	331135	***	*219	*987	*2453	8146	17637	7904	20981	*8299	6056	***	254966

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Chemicals and allied products

MINOR INDUSTRY 5160
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	3908	***	***	*457	738	690	951	*72	92	*18	7	7	***
2 Total assets	8982612	***	***	*81593	301623	481066	2182665	*593184	1426786	*645141	506723	1171910	***
3 Cash	576210	***	***	*23957	48343	65245	189658	*35973	74313	*47203	44147	26655	***
4 Notes and accounts receivable	3323170	***	***	*40448	146006	203445	975613	*163878	486640	*318848	111381	427669	***
5 Less: Allowance for bad debts	40067	***	***	-	-	*303	12321	*3177	7637	*3754	3544	2369	***
6 Inventories	1959534	***	***	*5016	*39922	94807	566722	*164094	347709	*183921	113507	203563	***
7 Investments in govt. obligations, Total	*10	***	***	-	-	-	*10	-	-	-	-	-	***
8 Tax-exempt securities	5723	***	***	-	-	-	-	-	-	-	-	5723	***
9 Other current assets	457552	***	***	*9881	*11683	18689	82136	*27831	62667	*26738	29217	161722	***
10 Loans to stockholders	91550	***	***	-	*16148	*3140	44122	*17468	*10672	-	-	-	***
11 Mortgage and real estate loans	*17313	***	***	-	-	*9115	*6661	-	*1366	-	-	170	***
12 Other investments	520762	***	***	-	*5097	*21299	41306	*33223	79186	*25816	79221	107145	***
13 Depreciable assets	3334409	***	***	*26041	88099	235116	637336	*268244	629548	*40359	109214	380487	***
14 Less: Accumulated depreciation	1659467	***	***	*23750	55384	176305	390214	*147438	315233	*21082	44894	193855	***
15 Depletable assets	41948	***	***	-	-	-	-	-	-	-	37584	4364	***
16 Less: Accumulated depletion	4545	***	***	-	-	-	-	-	-	-	3564	981	***
17 Land	97270	***	***	-	*2290	*1270	8941	*12870	27769	*2097	4965	14015	***
18 Intangible assets (Amortizable)	238843	***	***	*25638	*2189	*2627	36750	*6835	32604	*3391	19921	26309	***
19 Less: Accumulated amortization	67930	***	***	*25638	*573	*556	7728	*513	17223	*1076	6680	3124	***
20 Other assets	90329	***	***	-	*-2197	3476	3671	*13895	14405	*22679	16249	14416	***
21 Total liabilities	8982612	***	***	*81593	301623	481066	2182665	*593184	1426786	*645141	506723	1171910	***
22 Accounts payable	2444881	***	***	*46842	110476	137341	692569	*190171	362503	*315070	57798	276402	***
23 Mort, notes, and bonds under 1 yr	1091512	***	***	-	*3682	*20758	245489	*124340	217527	*66102	68362	169655	***
24 Other current liabilities	688722	***	***	*1477	*40878	15413	107485	*23492	107995	*47502	60697	95100	***
25 Loans from stockholders	149958	***	***	*760	*897	*21058	73623	*3294	*13783	*9426	21967	44	***
26 Mort, notes, bonds, 1 yr or more	1125013	***	***	*3413	*16755	*45472	279208	*25164	163134	*4115	70796	164697	***
27 Other liabilities	291645	***	***	-	*-2006	*8373	*22189	*14434	28727	*6371	34158	55372	***
28 Net worth	3190881	***	***	*29102	130939	232651	762102	*212289	533118	*196555	192945	410640	***
29 Capital stock	446769	***	***	*522	17047	28248	31550	*169703	86485	*6543	61640	17350	***
30 Paid-in or capital surplus	393140	***	***	*2188	*825	*16130	55839	*5102	44777	*16794	60902	63058	***
31 Retained earnings, appropriated	*16026	***	***	-	-	-	*16026	-	-	-	-	-	***
32 Retained earnings, unappropriate	1895163	***	***	*18155	97842	170452	514921	*46478	175850	*46157	109364	370120	***
33 Retained earnings (S CORP)	691348	***	***	*8237	*20626	*47928	214177	*-691	259911	*127688	12752	-	***
34 Less: Cost of treasury stock	251564	***	***	-	*5400	*30107	70410	*8303	*33904	*626	51712	39888	***
35 Total receipts	25884122	***	***	*476306	1277631	1491039	7544643	*1512471	3763954	*2125114	798770	3099644	***
36 Business receipts	25593506	***	***	*470631	1273130	1469607	7489578	*1456775	3732159	*2109565	775014	3048860	***
37 Interest	44354	***	***	*2050	*1086	2751	7512	*3380	3262	*1167	3646	11983	***
38 Interest on govt. obligations, State and local	1828	***	***	-	-	*344	*237	-	*939	*56	-	249	***
39 Rents	9816	***	***	*676	*68	-	*2535	*246	*397	-	3787	264	***
40 Royalties	*1441	***	***	-	-	-	-	-	*1181	-	-	226	***
41 Net S-T cap gain less net LT loss	*85	***	***	-	*6	*79	-	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	11918	***	***	-	*75	*295	*220	*2683	*164	*48	6	8427	***
43 Net gain, noncapital assets	3089	***	***	*53	*203	*59	489	*284	*815	*141	-	92	***
44 Dividends, domestic corporations	1239	***	***	-	-	*1	*187	*808	*109	-	32	64	***
45 Dividends, foreign corporations	*9893	***	***	-	-	-	*789	-	*454	-	6675	474	***
46 Other receipts	206953	***	***	*2896	*3064	*17902	43097	*48297	24473	*14136	9610	29005	***
47 Total deductions	25318943	***	***	*468430	1216611	1455672	7374166	*1483026	3674657	*2102380	768423	3025864	***
48 Cost of sales and operations	20770377	***	***	*386449	821766	1032403	6055760	*1182725	2973323	*1984556	521575	2719803	***
49 Compensation of officers	559388	***	***	*2750	*67016	102609	218480	*18055	72798	*10120	6648	19585	***
50 Repairs	101206	***	***	*1433	*4870	5167	22954	*7499	19540	*2192	8023	8401	***
51 Bad debts	58961	***	***	-	*4186	*3308	27725	*1914	4759	*4446	882	3654	***
52 Rent paid on business property	201018	***	***	*5497	*22251	19118	45908	*18306	27236	*6868	8927	15513	***
53 Taxes paid	271270	***	***	*4599	35042	21329	75079	*21252	44106	*8227	7208	18131	***
54 Interest paid	155871	***	***	*679	*3115	8537	37573	*8003	24370	*8127	13271	20222	***
55 Contributions or gifts	4857	***	***	-	*713	*220	2165	*138	339	*5	470	273	***
56 Amortization	22241	***	***	-	*122	*324	2319	*259	3514	-	3310	3590	***
57 Depreciation	256462	***	***	*5319	13337	14771	48696	*15576	50499	*4263	13946	26431	***
58 Depletion	*3037	***	***	-	-	*589	-	-	*139	-	648	1119	***
59 Advertising	87217	***	***	*45	4839	5605	17300	*3957	3974	*534	40516	4546	***
60 Pension, prof sh, stock, annuity	106374	***	***	*3993	*13539	*3350	28939	*11951	17096	*1929	4633	6261	***
61 Employee benefit programs	135540	***	***	-	*13127	*10202	34445	*3575	24969	*2412	8210	11192	***
62 Net loss, noncapital assets	7468	***	***	-	*509	-	616	*3	*413	*174	5610	91	***
63 Other deductions	2577654	***	***	*57666	212179	228140	756209	*189814	407583	*68527	124545	167052	***
64 Total receipts less total deducts	565179	***	***	*7876	61020	35367	170476	*29445	89297	*22734	30347	73780	***
65 Const taxable inc frm rel frn corps	2555	***	***	-	-	-	-	-	-	-	1819	409	***
66 Net income, total	565906	***	***	*7876	61020	35023	170239	*29445	88357	*22678	32166	73939	***
67 Net income, Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	*133	***	***	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	155775	***	***	*6492	*10804	*22122	46924	*7703	41380	*11018	4642	-	***
70 Statutory special deductions, total	42157	***	***	-	*5214	*737	*5032	*11839	*2987	*491	3783	7584	***
71 Net operating loss deduction	40096	***	***	-	*5214	*737	*4112	*11274	*2487	*491	3783	7539	***
72 Dividends received deduction	2061	***	***	-	-	*1	*919	*565	*499	-	-	45	***
73 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	***
74 Income subject to tax	368425	***	***	*1384	*45002	12164	118283	*9904	44441	*11170	23740	66355	***
75 Income tax before credits, total	117337	***	***	*208	*10385	2347	36448	*3208	15295	*3796	8145	24728	***
76 Regular tax	114368	***	***	*208	*10385	2347	36398	*3048	15088	*3793	8114	23055	***
77 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	***
78 Recapture of investment credit	-	***	***	-	-	-	-	-	-	-	-	-	***
79 Alternative minimum tax	2786	***	***	-	-	-	*45	*160	*187	-	3	1593	***
80 Environmental tax	173	***	***	-	-	-	*4	-	*8	*3	28	80	***
81 Foreign tax credit	*992	***	***	-	-	-	-	-	*121	-	-	140	***
82 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	***
83 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	***
85 General business credit	*1327	***	***	-	-	-	*81	*636	23	-	210	6	***
86 Prior year minimum tax credit	1397	***	***	-	-	-	*558	-	*417	-	115	308	***
87 Income tax after credits, total	113620	***	***	*208	*10385	2347	35808	*2572	14733	*3796	7820	24275	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	8610	*7	*2202	*995	1152	1333	2325	349	154	48	21	13	10
2 Total assets	202703360	-	*73632	*173262	411964	956343	4734865	2423783	2497115	1585223	1465630	2170434	186211108
3 Cash	2476537	-	*22240	*27962	115176	148593	721502	237640	208506	112368	88400	90222	703928
4 Notes and accounts receivable	24935569	-	*23900	*31271	130037	301097	1397110	614331	559924	376742	511531	513841	20475786
5 Less: Allowance for bad debts	61299	-	-	-	*93	*1422	20119	4089	6609	5886	7213	6823	9045
6 Inventories	51932824	-	*6913	*13674	50486	128461	566904	329063	243933	290782	176471	432582	49693555
7 Investments in govt. obligations, Total	*31022743	-	-	-	-	*2752	*4057	*362	*3873	*2010	-	389	31009300
8 Tax-exempt securities	*1405082	-	-	-	-	-	*10377	*718	*4854	-	-	24828	1364306
9 Other current assets	59295120	-	*700	*3385	33056	15547	80597	58201	64909	45807	141537	54908	58796473
10 Loans to stockholders	322101	-	*3388	*18579	*2998	11770	42904	*20215	46206	*40213	1122	94058	40649
11 Mortgage and real estate loans	570084	-	-	*4403	-	*3368	26277	*1571	*15516	*26528	34780	5063	452578
12 Other investments	19262190	-	-	*2406	*12552	14567	218901	144342	271778	99105	155926	224213	18118399
13 Depreciable assets	16907034	-	*71609	*168305	306166	810674	3713569	1858064	1544859	858424	473283	1033166	6068915
14 Less: Accumulated depreciation	9462944	-	*57924	*110692	247093	541888	2406035	1068534	830640	388181	251640	493725	3066591
15 Depletable assets	1916848	-	-	-	-	*898	*5966	-	*8189	-	146142	74280	1681372
16 Less: Accumulated depletion	*421946	-	-	-	-	*785	-	-	*3937	-	82545	32480	302199
17 Land	1063462	-	*2559	*13193	*7542	26243	307910	208092	225674	70751	35195	85720	80583
18 Intangible assets (Amortizable)	1214157	-	-	*123	*9900	*46345	52043	34824	62234	34756	44530	18026	911375
19 Less: Accumulated amortization	347647	-	-	*123	*6950	*18318	22213	23798	37519	18709	20473	3955	195591
20 Other assets	673445	-	*248	*776	*-1812	8439	35115	12782	115364	40511	18583	56122	387317
21 Total liabilities	202703360	-	*73632	*173262	411964	956343	4734865	2423783	2497115	1585223	1465630	2170434	186211108
22 Accounts payable	10427546	-	*5266	*25100	106051	195063	1076759	512776	493704	341428	512894	427196	6731309
23 Mort, notes, and bonds under 1 yr	78543194	-	*18257	*17212	*19231	53923	324997	213456	189283	200088	271054	313500	76922193
24 Other current liabilities	58561587	-	*1923	*4678	25348	50659	343522	183483	187034	121143	98801	110878	57434117
25 Loans from stockholders	340652	-	*6916	*5171	*25903	32482	100775	36345	*39421	*32901	31789	25833	3115
26 Mort, notes, bonds, 1 yr or more	24162514	-	*6665	*32123	36370	137675	620774	386402	519048	233855	136603	442935	21610065
27 Other liabilities	6463377	-	*-1518	*1189	*1888	*27105	58985	78080	1500005	31832	7186	132554	4626071
28 Net worth	24204490	-	*36123	*87788	197174	459437	2209051	1013243	-431381	623976	407303	717538	18884239
29 Capital stock	2524910	-	*24907	*23685	40439	68544	214142	69249	86164	25129	27715	63980	1880955
30 Paid-in or capital surplus	13107007	-	*5209	*38674	*9402	30093	99189	140841	139103	122040	147389	134314	12240752
31 Retained earnings, appropriated	*47325	-	-	-	-	-	*24742	*950	*971	*20662	-	-	-
32 Retained earnings, unappropriate	8943470	-	*16072	*10817	144297	274946	1107968	570905	-975535	336301	135840	408259	6913599
33 Retained earnings (S CORP)	2133162	-	*-498	*17987	*55733	*111915	877903	248956	385638	*132311	96444	131881	74891
34 Less: Cost of treasury stock	2551383	-	*9567	*3375	*52697	*26061	114894	*17659	67722	*12467	86	20897	2225959
35 Total receipts	128141768	*8581876	*505618	*1139083	2621822	5298842	26178541	11048414	11596121	7901282	8275066	7676313	37318790
36 Business receipts	119690074	*8536574	*502728	*1136603	2591610	5248407	25966203	10932602	11490428	7862957	8212809	7588732	29620421
37 Interest	7100805	*3428	*78	*850	*3731	4101	21780	12488	11792	8241	14763	6749	7012804
38 Interest on govt. obligations, State and local	43400	-	-	-	-	-	*1424	*605	*969	*42	354	1036	38970
39 Rents	113947	-	-	*141	*691	*2549	27574	22201	13553	8074	2559	15714	20893
40 Royalties	*1868	-	-	-	-	-	*205	*151	-	-	277	1142	92
41 Net S-T cap gain less net LT loss	43004	36844	-	-	-	*764	*234	-	*788	*13	4144	4	213
42 Net L-T cap gain less net ST loss	327752	*14	*2796	-	*19332	*12115	8438	*5240	9409	*4118	6974	3887	255430
43 Net gain, noncapital assets	59299	*1025	-	*82	-	*1452	13025	13462	2711	1821	10494	8199	7028
44 Dividends, domestic corporations	39739	-	*16	-	-	*19	8152	*520	*2294	*142	908	1389	26300
45 Dividends, foreign corporations	*92217	-	-	-	-	-	-	-	*9	-	-	680	91529
46 Other receipts	629663	*3990	-	*1407	*6460	29436	131506	61145	64168	15876	21785	48781	245110
47 Total deductions	126527208	*8562878	*479634	*1115955	2577824	5205767	25856292	10860213	11445938	7820763	8187258	7611137	36803549
48 Cost of sales and operations	107541486	*8479290	*385008	*1006358	2235861	4310753	22638640	9372380	10340974	7112628	7790327	7028813	26840455
49 Compensation of officers	804596	*1583	*26934	*22158	57679	110254	281254	107496	59366	39948	18459	28618	50847
50 Repairs	424955	*645	*3441	*4444	6534	26621	144592	77368	47835	27380	10245	27967	47884
51 Bad debts	147537	*70	*405	*756	*2787	6594	51578	18597	9325	6274	6000	4037	41116
52 Rent paid on business property	658357	*2007	*2554	*7522	15468	43397	136494	73308	68813	31131	18115	24589	234958
53 Taxes paid	1374033	*2823	*9254	*15176	46624	122877	597604	186678	68450	70387	26933	37028	190199
54 Interest paid	4161450	*17668	*2520	*5083	*3543	23310	85936	48284	51532	31901	27802	42115	3821756
55 Contributions or gifts	18121	*169	*91	*61	*138	2044	1997	1839	890	344	365	1974	8210
56 Amortization	88919	*9	-	-	*2249	*4114	21309	5914	7234	6252	4907	4734	32198
57 Depreciation	1088785	*2628	*5418	*11422	17783	61239	261650	149793	115235	66995	33496	78724	284400
58 Depletion	112403	-	-	-	-	-	*13	*23	-	*910	2313	3488	105655
59 Advertising	107498	*47	*1151	*954	7449	11014	35512	17327	12240	7100	3582	5424	5697
60 Pension, prof sh, stock, annuity	169342	*557	-	-	*5411	*2555	46424	17234	8511	5948	3316	7499	71886
61 Employee benefit programs	242309	*846	-	*910	*5204	14007	39958	15021	28236	25829	5264	10485	96547
62 Net loss, noncapital assets	304114	-	-	*1855	*159	*1016	*736	2922	*796	*197	956	230	295247
63 Other deductions	9283304	*54535	*42859	*39256	170937	465971	1512594	766029	626501	387538	235179	305413	4676493
64 Total receipts less total deducts	1614559	*18998	*25984	*23128	43998	93075	322248	188201	150183	80520	87808	65175	515241
65 Const taxable inc frm rel frn corps	425643	-	-	-	-	-	-	-	26	-	-	80	425537
66 Net income, total	1996802	*18998	*25984	*23128	43998	93075	320824	187596	149240	80477	87455	64219	901808
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	11976	11976	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	426976	-	*17840	*17386	*10111	*39482	163220	44064	63782	*25922	30159	13707	1304
70 Statutory special deductions, total	149038	-	*4763	*4780	*17363	*14649	31171	13647	*10299	*4600	9628	15939	22198
71 Net operating loss deduction	118523	-	*4752	*4780	*17363	*14636	25736	*13210	*8534	*4493	8991	14833	1196
72 Dividends received deduction	30515	-	*11	-	-	*13	5435	*436	*1765	*108	638	1106	21002
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1421439	*18998	*3381	*962	*16524	38944	126433	130428	75227	49955	47709	34573	878306
75 Income tax before credits, total	480939	*6626	*507	*144	*3043	8736	35826	44596	25927	17342	16773	13247	308172
76 Regular tax	474056	*6443	*507	*144	*3043	8587	34046	43723	25380	16958	16273	11766	307186
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5495	-	-	-	-	*149	*1780	*860	*480	*358	457	1410	-
80 Environmental tax	1169	*14	-	-	-	-	-	*13	*18	*25	43	70	986
81 Foreign tax credit	*126074	-	-	-	-	-	-	-	*2	-	-	-	126072
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*54059	-	-	-	-	-	-	-	*17	-	-	-	54043
85 General business credit	7222	-	*195	-	-	*342	*385	*148	*157	*72	-	5	5918
86 Prior year minimum tax credit	6457	-	-	-	-	-	*163	*1419	*899	*395	2561	657	363
87 Income tax after credits, total	287126	*6626	*312	*144	*3043	8394	35279	43030	24853	16874	14212	12584	121776

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Alcoholic
beverages

MINOR INDUSTRY 5180
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	2683	*9	-	*251	*356	500	1092	243	147	56	14	***	***
2 Total assets	15917983	-	-	*59869	*122518	340525	2629861	1909910	2232140	1980844	993100	***	***
3 Cash	1246627	-	-	*4845	*14164	47877	323631	238800	262439	76447	121727	***	***
4 Notes and accounts receivable	3291854	-	-	*5298	*25857	56463	488769	361434	415913	527760	251325	***	***
5 Less: Allowance for bad debts	47498	-	-	-	*7	*17	*1331	8448	8003	5945	7515	***	***
6 Inventories	4355316	-	-	-	*35123	109387	824766	484469	604048	634404	278098	***	***
7 Investments in govt. obligations, Total	*33903	-	-	-	-	-	-	-	*15153	*15738	3012	***	***
8 Tax-exempt securities	*18199	-	-	-	-	-	-	*3240	2832	*11937	190	***	***
9 Other current assets	461332	-	-	*4826	*6782	*3227	60724	87663	73826	92097	26841	***	***
10 Loans to stockholders	201180	-	-	*7804	*10914	*10352	75161	*39171	19706	*12703	21798	***	***
11 Mortgage and real estate loans	27685	-	-	-	-	*189	*708	*4491	-	*9765	11714	***	***
12 Other investments	1400528	-	-	*13365	*1259	*21492	101293	92684	156646	179637	74928	***	***
13 Depreciable assets	5687684	-	-	*41089	*42185	208151	1439794	893562	973210	541598	209974	***	***
14 Less: Accumulated depreciation	3274374	-	-	*18172	*33631	142703	931376	561164	517757	299356	115598	***	***
15 Depletable assets	*55614	-	-	-	-	-	-	*290	*1425	-	53899	***	***
16 Less: Accumulated depletion	46327	-	-	-	-	-	-	-	-	-	46327	***	***
17 Land	400094	-	-	-	*5629	*8212	84667	66001	74926	49449	18559	***	***
18 Intangible assets (Amortizable)	1785603	-	-	-	*5921	*12709	127412	157945	243933	146559	27162	***	***
19 Less: Accumulated amortization	404837	-	-	-	*1776	*4982	87870	54688	122577	46491	9721	***	***
20 Other assets	725398	-	-	*815	*10096	*10168	123514	104461	36420	34541	73033	***	***
21 Total liabilities	15917983	-	-	*59869	*122518	340525	2629861	1909910	2232140	1980844	993100	***	***
22 Accounts payable	2542317	-	-	-	*25956	69224	440926	234317	386445	530383	159076	***	***
23 Mort, notes, and bonds under 1 yr	1457817	-	-	*2325	*1705	*33728	329020	238998	267722	221510	154111	***	***
24 Other current liabilities	1355157	-	-	*3195	*2112	12586	155737	101092	154977	137125	61098	***	***
25 Loans from stockholders	453482	-	-	-	*9086	*11046	176225	144011	29510	*37613	33419	***	***
26 Mort, notes, bonds, 1 yr or more	3197967	-	-	*1698	*14590	*45255	349503	300462	392822	251729	77145	***	***
27 Other liabilities	343168	-	-	*5928	*-0	*3867	32119	*5312	20322	*11026	21858	***	***
28 Net worth	6568073	-	-	*46723	*69069	164820	1146330	885718	980343	791457	486393	***	***
29 Capital stock	706318	-	-	*277	*21886	33432	217313	39720	34467	44842	18273	***	***
30 Paid-in or capital surplus	869515	-	-	*11934	-	*2485	46237	15150	70115	23836	106270	***	***
31 Retained earnings, appropriated	*8435	-	-	-	-	-	*8435	-	-	-	-	***	***
32 Retained earnings, unappropriate	2352138	-	-	*34511	*32654	*107696	547099	*181655	264829	251421	95003	***	***
33 Retained earnings (S CORP)	2992398	-	-	-	*14529	*30463	526085	681015	650161	512455	284536	***	***
34 Less: Cost of treasury stock	360730	-	-	-	-	*9257	198839	*31822	*39228	*41097	17690	***	***
35 Total receipts	47907702	*57788	-	*286006	*582443	1538553	10292630	7608854	9011122	5767284	2766109	***	***
36 Business receipts	47317818	*57604	-	*283653	*573421	1530058	10249976	7504722	8957727	5673384	2742750	***	***
37 Interest	93813	*162	-	*1973	*234	*949	6272	*5442	2976	4451	1136	***	***
38 Interest on govt. obligations, State and local	3573	-	-	-	-	*168	*292	*976	*898	*1023	214	***	***
39 Rents	95978	-	-	-	-	-	*1392	*1598	*2195	*4421	2697	***	***
40 Royalties	*14699	-	-	-	-	*45	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*10571	-	-	-	-	*88	*38	*203	-	-	457	***	***
42 Net L-T cap gain less net ST loss	31301	-	-	*380	-	*1286	*1130	*22984	*549	*2240	1241	***	***
43 Net gain, noncapital assets	26065	-	-	-	*8705	*516	2587	1409	2189	1170	731	***	***
44 Dividends, domestic corporations	4315	*18	-	-	-	*391	*317	*65	*973	*36	26	***	***
45 Dividends, foreign corporations	7937	-	-	-	-	-	-	-	-	-	84	***	***
46 Other receipts	301632	*5	-	-	*83	*5052	30625	71455	43616	80559	16773	***	***
47 Total deductions	46572427	*55351	-	*277050	*569792	1505567	10051075	7384806	8657617	5652977	2703028	***	***
48 Cost of sales and operations	35396753	*43363	-	*6082	*446492	1176931	7803023	5771779	6878085	4455091	1975791	***	***
49 Compensation of officers	761554	*1548	-	*32420	*15634	33759	226940	173846	122812	63320	18311	***	***
50 Repairs	178728	*209	-	-	*2481	5144	49004	34565	32560	16242	7213	***	***
51 Bad debts	33803	-	-	-	-	*1394	3655	3289	4213	8038	7390	***	***
52 Rent paid on business property	408803	*2111	-	*10508	*9164	*10782	83061	77936	64156	28980	13668	***	***
53 Taxes paid	2221061	*3430	-	*15298	*8570	44474	345547	246793	331350	171041	284236	***	***
54 Interest paid	425228	*74	-	*854	*3563	7525	59058	38917	45061	33538	16080	***	***
55 Contributions or gifts	12780	*33	-	*837	*141	*385	2218	*705	2251	1995	658	***	***
56 Amortization	90189	*22	-	-	*20	*970	18689	9311	20034	9375	1749	***	***
57 Depreciation	393542	*289	-	*2115	*3644	18405	96612	57874	67901	39883	16527	***	***
58 Depletion	*327	-	-	-	-	*7	-	*294	-	-	27	***	***
59 Advertising	540968	*80	-	*593	*4562	8131	63460	42264	115076	38454	13604	***	***
60 Pension, prof sh, stock, annuity	155881	*123	-	-	-	*3627	43521	17049	26962	22950	9010	***	***
61 Employee benefit programs	375727	*256	-	*11865	*4946	*9451	82365	66603	58609	40293	23312	***	***
62 Net loss, noncapital assets	868	-	-	-	-	*6	*182	*81	*287	*133	-	***	***
63 Other deductions	5576216	*3811	-	*196479	*70575	184577	1173742	843501	888259	723644	315452	***	***
64 Total receipts less total deducts	1335275	*2438	-	*8956	*12651	32987	241554	224048	353505	114306	63081	***	***
65 Const taxable inc frm rel frn corps	4759	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1336461	*2438	-	*8956	*12651	32819	241262	223072	352607	113283	62867	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	802671	-	-	-	*7703	*21242	166424	181953	278951	69275	30990	***	***
70 Statutory special deductions, total	40217	*14	-	*1424	-	*777	*1129	*790	*5888	*1036	10283	***	***
71 Net operating loss deduction	37003	-	-	*1424	-	*503	*907	*737	*5106	*1011	10181	***	***
72 Dividends received deduction	3214	*14	-	-	-	*274	*222	*52	*782	*25	102	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	493797	*2424	-	*7532	*4949	*10800	73709	*40329	67958	42989	21596	***	***
75 Income tax before credits, total	163496	*824	-	*1208	*742	*1816	22129	*13739	23214	14928	7572	***	***
76 Regular tax	162036	*824	-	*1208	*742	*1816	21730	*13712	23073	14589	7343	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	*346	-	-	-	-	-	-	*27	*89	-	202	***	***
80 Environmental tax	289	-	-	-	-	-	-	-	*19	*20	27	***	***
81 Foreign tax credit	5392	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*605	-	-	-	-	-	*268	-	-	*312	1	***	***
86 Prior year minimum tax credit	*8844	-	-	-	-	-	*140	-	*392	-	281	***	***
87 Income tax after credits, total	148655	*824	-	*1208	*742	*1816	21720	*13739	22822	14617	7291	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Miscellaneous
nondurable goods; wholesale trade
not allocable

MINOR INDUSTRY 5190
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	20322	*849	7181	3294	2956	2047	3121	518	243	55	26	***	***
2 Total assets	34173071	-	235294	546214	1041677	1439406	6421276	3709803	3551542	1901952	1709875	***	***
3 Cash	2681015	-	61352	123502	136831	156644	682716	319119	222308	178088	85448	***	***
4 Notes and accounts receivable	10289083	-	*29710	136806	282946	532693	2071055	1289215	1270997	616493	466424	***	***
5 Less: Allowance for bad debts	181129	-	-	-	*1731	*1042	33364	28771	25632	10679	10146	***	***
6 Inventories	9507583	-	53312	141900	311600	428901	2180826	1268822	1003118	491156	478704	***	***
7 Investments in govt. obligations, Total	*69592	-	-	-	-	-	*48315	-	-	*20808	-	***	***
8 Tax-exempt securities	184615	-	-	-	-	-	*26149	-	*9376	*45611	4281	***	***
9 Other current assets	1414591	-	*13694	17036	32634	22796	304443	158620	237981	127319	99204	***	***
10 Loans to stockholders	344380	-	*18316	*26051	32091	52535	60033	17999	*10001	*15940	3065	***	***
11 Mortgage and real estate loans	133837	-	-	*11360	*30	*1209	*4536	*1268	*232	*2771	151	***	***
12 Other investments	2215580	-	-	*35205	*31705	27903	224805	159498	227493	73678	148276	***	***
13 Depreciable assets	9522765	-	128646	148151	427027	402828	1949304	1025825	853762	488979	495840	***	***
14 Less: Accumulated depreciation	4727119	-	73378	98860	257272	263698	1242149	614541	466669	214985	216159	***	***
15 Depletable assets	*7211	-	-	-	-	-	*7014	-	-	-	-	***	***
16 Less: Accumulated depletion	*5914	-	-	-	-	-	*5914	-	-	-	-	***	***
17 Land	1505679	-	*640	*2293	*14475	*18168	71833	50553	86421	49599	32168	***	***
18 Intangible assets (Amortizable)	742579	-	*1482	*357	24255	*54549	58867	46746	83155	25691	117743	***	***
19 Less: Accumulated amortization	251699	-	*473	*181	13607	*5866	32893	19033	47412	8726	15324	***	***
20 Other assets	720424	-	1993	*2593	20694	11787	45700	34482	86411	209	20201	***	***
21 Total liabilities	34173071	-	235294	546214	1041677	1439406	6421276	3709803	3551542	1901952	1709875	***	***
22 Accounts payable	8737498	-	110415	136255	258882	474831	1518822	911627	945441	435904	327276	***	***
23 Mort, notes, and bonds under 1 yr	4131064	-	*37748	*33348	109393	129314	765889	642838	603576	275617	225582	***	***
24 Other current liabilities	2900170	-	19767	51713	77560	66666	391540	286371	299961	218698	141180	***	***
25 Loans from stockholders	1110459	-	41514	*32990	164506	117479	425782	153041	76137	*9266	5258	***	***
26 Mort, notes, bonds, 1 yr or more	4330473	-	*15081	*30303	120416	89375	561340	293930	232127	227976	303249	***	***
27 Other liabilities	718083	-	*19144	*-367	*23753	*1349	56567	57521	123778	41400	-10808	***	***
28 Net worth	12245324	-	-8374	261973	287167	560392	2701336	1364475	1270521	693091	718136	***	***
29 Capital stock	1399937	-	40114	39953	100134	67105	265345	99456	170819	120164	52070	***	***
30 Paid-in or capital surplus	3229429	-	*4196	*78299	8685	32813	123450	58979	212232	104437	213688	***	***
31 Retained earnings, appropriated	*57186	-	-	-	-	-	*28203	*28983	-	-	-	***	***
32 Retained earnings, unappropriate	5034938	-	-6489	162073	189720	342747	1319095	596462	614399	257532	87403	***	***
33 Retained earnings (S CORP)	3044124	-	-45993	*-4635	44733	134679	1073794	698348	297054	243797	377469	***	***
34 Less: Cost of treasury stock	520290	-	*202	*13717	*56104	*16952	108549	117754	23984	*32839	12494	***	***
35 Total receipts	102082520	*1191705	1869945	2228240	3786850	5954775	23139257	12560970	11298778	4843368	3457134	***	***
36 Business receipts	100637386	*1157165	1860865	2206343	3695689	5759448	22990101	12436853	11194616	4730384	3427659	***	***
37 Interest	183745	1095	*901	3689	5545	4451	18716	9725	20340	7983	4831	***	***
38 Interest on govt. obligations, State and local	10361	227	-	-	*148	*45	*1503	*483	*819	*857	1024	***	***
39 Rents	33734	288	*1021	*792	*20	*903	3610	2819	5129	*289	281	***	***
40 Royalties	46648	-	-	-	-	-	*1241	*1268	*42	3191	312	***	***
41 Net S-T cap gain less net LT loss	*9305	-	-	-	-	-	*17	-	*430	*167	-	***	***
42 Net L-T cap gain less net ST loss	40820	3810	-	*414	*2600	-	16047	*2731	1459	*6750	1219	***	***
43 Net gain, noncapital assets	52420	452	-	*11711	*168	*2034	5720	1468	2661	876	1286	***	***
44 Dividends, domestic corporations	12799	-	-	*306	*7	-	*3519	*306	*430	*7334	22	***	***
45 Dividends, foreign corporations	41080	-	-	-	-	-	*93	*3809	-	*9792	3	***	***
46 Other receipts	1014221	28667	*7158	*4986	82673	187895	98691	101507	72852	75745	20497	***	***
47 Total deductions	99245923	*1152440	1780123	2135699	3672027	5842336	22554470	12248893	10984717	4649169	3258551	***	***
48 Cost of sales and operations	80283121	*998064	1139531	1599973	2729406	4417119	18073472	9799509	9232695	3650299	2390451	***	***
49 Compensation of officers	1948727	*3324	184544	96851	185921	239783	675167	213711	171380	51940	32391	***	***
50 Repairs	279536	*3061	9591	10647	12580	17492	68896	28970	22651	14771	8842	***	***
51 Bad debts	194011	*502	-	*2419	4050	28964	30985	27894	23422	7984	4762	***	***
52 Rent paid on business property	925129	*4054	42827	62410	55102	82764	242315	99705	58903	36059	21289	***	***
53 Taxes paid	1536673	*11433	26849	40041	58570	138219	293467	290754	188088	57784	156647	***	***
54 Interest paid	716041	*6308	6614	6305	28791	21232	126269	90146	66584	34380	44739	***	***
55 Contributions or gifts	24683	*37	*134	*485	*363	1242	4023	2555	2765	1148	178	***	***
56 Amortization	78009	*2172	*1079	*59	3258	*4962	8552	5027	13975	2102	8439	***	***
57 Depreciation	791862	*10410	12151	22444	44872	36397	155861	78381	73598	38858	45172	***	***
58 Depletion	*573	-	-	-	*117	-	-	-	-	-	-	***	***
59 Advertising	755514	*2566	4926	25418	17325	26825	100124	80020	78642	39122	25670	***	***
60 Pension, prof sh, stock, annuity	224340	4603	*12908	*7935	*5223	13638	59336	27789	26716	11368	9214	***	***
61 Employee benefit programs	409799	4973	*8347	*2228	7874	20129	90093	53283	45019	24957	19927	***	***
62 Net loss, noncapital assets	26754	-	-	*217	*229	*22	2237	4265	407	*1016	1367	***	***
63 Other deductions	11051151	*100933	330624	258267	518346	793550	2623673	1446887	979871	677382	489463	***	***
64 Total receipts less total deducts	2836596	*39265	89821	92542	114823	112439	584787	312076	314062	194199	198583	***	***
65 Const taxable inc frm rel frn corps	35199	-	-	-	-	-	*39	*1831	*907	*5844	55	***	***
66 Net income, total	2861434	*39038	89821	92542	114675	112395	583324	313424	314149	199186	197614	***	***
67 Net income, Form 1120-A	*1626	-	*1626	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	226	226	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1069653	*10922	38690	*40093	56366	54859	337531	171558	112628	81654	140289	***	***
70 Statutory special deductions, total	206437	*15	16463	15541	8800	*8845	39413	*21427	19798	19184	5347	***	***
71 Net operating loss deduction	183582	*15	16463	15327	*8795	*8845	36985	*21213	19729	*7530	5331	***	***
72 Dividends received deduction	22855	-	-	*214	*5	-	*2428	*214	*69	*11654	16	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1585474	*28101	34668	36911	49509	48691	206445	120439	181723	98409	51978	***	***
75 Income tax before credits, total	510462	*9793	5459	5630	8507	9772	59406	41880	62804	34349	17944	***	***
76 Regular tax	504612	*9714	5459	5630	8507	9772	58942	40235	61973	33756	17696	***	***
77 Personal holding company tax	14	-	-	-	-	-	-	-	-	-	14	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	3460	-	-	-	-	-	*449	*821	*758	*224	189	***	***
80 Environmental tax	1225	33	-	-	-	-	*14	*16	*73	72	45	***	***
81 Foreign tax credit	36731	12	-	-	-	-	*11	*1942	*170	*6185	94	***	***
82 U.S. Possessions tax credit	69	-	-	-	-	-	21	48	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	264	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	5897	115	-	-	-	-	*110	*273	*189	*979	231	***	***
86 Prior year minimum tax credit	5061	-	-	-	-	-	*1421	*1702	*709	*547	396	***	***
87 Income tax after credits, total	462440	*9666	5459	5630	8507	9772	57844	37915	61738	26638	17223	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 62
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	385386	12752	152460	90904	54679	33081	33676	4555	2182	493	250	188	164
2 Total assets	695017579	-	6731197	14836602	19379647	23241076	70354736	31196409	32690954	16978368	18728628	32380424	428499539
3 Cash	39585135	-	1407181	2401780	2639483	3295543	6697966	2319181	2543198	1093845	1168868	2168623	13849467
4 Notes and accounts receivable	109289960	-	584339	1545768	2727046	3625148	10366734	4576430	5022730	2567148	3002835	3939141	71332641
5 Less: Allowance for bad debts	3161018	-	*237	3266	12461	31609	108061	73345	108818	57803	110083	182166	2473169
6 Inventories	181526880	-	2248096	5377385	7291666	8468044	32867379	15382265	13183947	5477786	5609965	8860383	76759965
7 Investments in govt. obligations, Total	3221566	-	*7501	*1437	*12418	41640	96705	*64955	92360	*55562	16424	129681	2702881
8 Tax-exempt securities	21421583	-	*16903	*6467	*22711	*34836	94114	*19306	*13397	*11773	74009	87958	21040108
9 Other current assets	38760454	-	174401	391571	551818	596254	1932680	947250	887560	701333	932328	1333043	30312215
10 Loans to stockholders	4749522	-	221765	542687	508633	379037	810010	263590	356586	145511	49054	79140	1393509
11 Mortgage and real estate loans	4925477	-	40318	123286	96210	140997	226000	47057	46258	93904	368360	22456	3720632
12 Other investments	79073638	-	54991	423694	682592	1069619	2192091	1082238	1434926	1074599	975384	2040146	68043359
13 Depreciable assets	266602606	-	5480747	8298344	9781386	11256163	27541301	10544013	13673787	8077330	8658255	16762911	146528370
14 Less: Accumulated depreciation	120269709	-	4000786	5423636	6232902	6974090	15958483	5549563	6866688	3860298	3817366	6977523	54608372
15 Depletable assets	160892	-	*20531	*18443	*15167	*290	*3778	*5	*16018	*10810	6624	46028	23197
16 Less: Accumulated depletion	78245	-	*14398	*1537	*2457	-	*2197	*5	*7476	*3778	2085	39543	4769
17 Land	25592073	-	58610	210780	384906	612658	1731661	914836	1442046	727962	721464	1717790	17069362
18 Intangible assets (Amortizable)	18406331	-	416884	668148	791395	510901	1593773	436876	596303	589127	630126	1514618	10658180
19 Less: Accumulated amortization	5014316	-	245897	391666	382653	233179	750808	202857	250972	168238	197751	351255	1839040
20 Other assets	30224750	-	260247	646916	504691	448824	1020093	424176	615794	441796	642217	1228993	23991002
21 Total liabilities	695017579	-	6731197	14836602	19379647	23241076	70354736	31196409	32690954	16978368	18728628	32380424	428499539
22 Accounts payable	92387712	-	984988	2221452	2982478	3723680	9663402	3469580	3951886	2261536	2929190	5003263	55196258
23 Mort, notes, and bonds under 1 yr	81235068	-	386447	906947	1392082	2258228	18795507	11821543	10070151	3134622	2048054	1692620	28728866
24 Other current liabilities	85792275	-	521074	967353	1207016	1607203	4735424	2010960	2466031	1568962	1680845	3124201	65903207
25 Loans from stockholders	15593038	-	1876272	2241051	2054464	1758840	3003285	1107220	826394	273708	181162	325602	1945040
26 Mort, notes, bonds, 1 yr or more	119449721	-	1062837	2225392	3162380	3429533	9393101	4138826	5191341	3074390	3795677	5802633	78173611
27 Other liabilities	68902804	-	109034	228464	188721	279377	768426	332744	533585	346126	600795	1196497	64319034
28 Net worth	231656963	-	1790546	6045942	8392506	10184216	23995592	8315536	9651567	6319024	7492904	15235607	134233523
29 Capital stock	25602028	-	1254926	1637420	1495438	1358198	3155282	1039821	870524	477371	592720	1448993	12271335
30 Paid-in or capital surplus	66344840	-	558448	1077423	1024321	1184551	2579664	1411922	1385319	1409907	2180824	5906197	47626264
31 Retained earnings, appropriated	387772	-	*5903	*9691	76021	50151	171939	*1597	*17815	*9440	3899	7893	33421
32 Retained earnings, unappropriate	122001354	-	170349	2076675	4426728	6183255	11246930	2341209	3785973	2469092	3287285	6557866	79455992
33 Retained earnings (S CORP)	28672719	-	41185	1621379	2007160	2222449	8148170	3869565	4164513	2237373	1578572	1661825	1120526
34 Less: Cost of treasury stock	11351750	-	240263	376646	637163	814389	1306394	348579	572578	284160	150396	347167	6274016
35 Total receipts	1553870419	7600086	43949172	64313346	70414893	75821866	261922734	124012362	117497461	49095082	46467979	71488528	621286910
36 Business receipts	1513292612	7254841	43383529	63621664	69662937	74833972	258458245	122104747	115515980	48061196	45274869	69621250	595499382
37 Interest	11095528	29118	14074	65070	107763	152977	431646	173008	206023	134184	286756	351378	9143531
38 Interest on govt. obligations, State and local	1279702	*915	-	*385	4110	3545	10792	3844	4362	4505	10283	24718	1212242
39 Rents	2923031	2844	*1969	21230	56016	42039	99289	51352	63579	66715	94935	138716	2284349
40 Royalties	2340495	*3676	-	*312	*585	*17045	*19680	*26796	28301	50899	49271	158778	1985153
41 Net S-T cap gain less net LT loss	228402	-	*2022	*1655	*7246	2607	2490	*11014	1663	*5936	729	2289	190749
42 Net L-T cap gain less net ST loss	1256475	72345	35442	54244	33290	79535	66338	12553	70113	17102	52614	91653	671246
43 Net gain, noncapital assets	1297225	116492	185081	74015	92240	109921	148382	42991	120105	58099	42381	39555	267964
44 Dividends, domestic corporations	347627	2	*809	2847	2546	6529	13312	2035	9630	2026	8764	8479	290648
45 Dividends, foreign corporations	282875	-	-	*52	-	*9	*1318	*78	*8	*1497	39	3158	276716
46 Other receipts	19526448	119853	326246	471873	448159	573687	2671243	1583944	1477697	692923	647337	1048555	9464931
47 Total deductions	1508986942	7248264	42085958	61896702	68376693	73746182	256717601	121963758	115087578	47721386	44868670	68737730	600536419
48 Cost of sales and operations	1086666746	5009300	25167020	41403899	46298289	51880410	202012776	101048933	92311613	35568734	32433490	47489526	406042756
49 Compensation of officers	19799498	135075	1994124	2497849	2732823	2536957	4963616	1560974	1175003	421042	306130	348454	1127452
50 Repairs	8095031	41688	365806	437020	472223	446107	1160494	417372	448216	255639	287091	479981	3283393
51 Bad debts	4112722	22782	32550	97407	143823	140690	315271	104083	164415	86846	124583	191774	2688498
52 Rent paid on business property	37192042	258028	2364955	2691586	2295845	1866564	4485081	1438592	1624321	910361	1084817	1893007	16278885
53 Taxes paid	27374121	143625	1347612	1601724	1657581	1578850	3801625	1319884	1411937	867791	784784	1370730	11487978
54 Interest paid	19342619	75932	189659	346393	523702	578281	1830106	748853	803576	394116	469470	622166	12760366
55 Contributions or gifts	457012	2088	5243	10998	11068	16271	34368	11306	13839	11002	14689	36044	290096
56 Amortization	1631537	16009	41141	56187	63775	54963	192239	66705	79698	40890	59220	99638	861072
57 Depreciation	21618812	84435	436149	697200	763617	817098	2192193	825913	1127487	707208	718863	1343554	11905095
58 Depletion	18747	-	*809	*47	*-0	*1216	*3280	*2	*1114	*4	2231	10043	-
59 Advertising	23395851	122208	665025	908443	1014674	1185023	3416823	1651524	1552195	875070	807100	1310139	9887628
60 Pension, prof sh, stock, annuity	3551520	7500	32467	51304	101720	160074	408094	129720	127296	96841	105807	256071	2074625
61 Employee benefit programs	11737080	36738	114409	205322	280681	354294	1258334	553040	623612	345288	373481	609875	6982007
62 Net loss, noncapital assets	446206	7836	5890	3363	17155	6728	33318	14508	10819	17209	20285	42357	266739
63 Other deductions	243547398	1285020	9323101	10887962	11999717	12122657	30609986	12072349	13612436	7123344	7276629	12634370	114599828
64 Total receipts less total deducts	44883478	351822	1863214	2416644	2038200	2075683	5205133	2048604	2409884	1373696	1599309	2750799	20750491
65 Const taxable inc frm rel frn corps	397319	-	-	-	-	-	-	*313	-	195	5	18719	378087
66 Net income, total	44001095	350907	1863214	2416259	2034090	2072138	5194340	2045073	2405521	1369386	1589031	2744800	19916336
67 Net income, Form 1120-A	126426	*640	82431	33926	*9429	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1039	*1039	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	12260749	145973	1294185	1473598	1104675	992430	2844487	1367277	1334384	587913	479143	432716	203968
70 Statutory special deductions, total	2964377	111576	267736	283410	186164	223143	426234	126985	183278	102284	106403	179263	767900
71 Net operating loss deduction	2632476	111574	267223	281440	184383	218457	415753	125505	175373	99488	99823	173151	480306
72 Dividends received deduction	330688	1	*513	1970	1781	4687	10480	1479	7905	2796	6581	6112	286381
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	28131682	93358	301293	659972	743532	856565	1932968	551338	889871	690512	1004957	2133024	18274291
75 Income tax before credits, total	9559923	26323	47054	110739	135021	173807	558783	186587	310142	242637	350566	745206	6673057
76 Regular tax	9220735	25930	46157	108892	134706	172878	546336	180502	301273	235019	343763	735980	6389299
77 Personal holding company tax	*183	-	-	*33	-	-	*130	-	-	*21	-	-	-
78 Recapture of investment credit	*382	-	-	-	-	-	*278	-	*104	-0	-	-	-
79 Alternative minimum tax	308150	*780	*782	*1813	*315	*913	11621	6492	10458	7251	5433	5661	256632
80 Environmental tax	31883	59	-	-	-	16	*18	*7	218	448	1104	2770	27243
81 Foreign tax credit	316362	32	*10	*8	-	*5	*98	-	*16	*958	2835	10444	301958
82 U.S. Possessions tax credit	20082	139	-	-	-	-	279	58	-	1105	808	-	17694
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*48	-	-	-	-	-	*46	-	-	*1	-0	-	1
85 General business credit	218077	*31	*861	1729	*1232	1942	4630	2371	3723	5401	4273	16349	175536
86 Prior year minimum tax credit	76535	724	-	*170	*293	*70	3010	3908	5113	6760	6856	6443	43188
87 Income tax after credits, total	8928817	25397	46183	108832	133496	171790	550720	180250	301290	228412	335795	711970	6134680

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	24531	*719	5192	5655	4626	3647	4210	254	153	40	***	***	7
2 Total assets	32924382	-	210937	968495	1770393	2559664	7701847	1687762	2429061	1372038	***	***	9813181
3 Cash	1897472	-	23162	120557	136123	276442	630399	91468	129493	86040	***	***	183399
4 Notes and accounts receivable	5767693	-	33891	167403	362943	557133	1997576	355323	554514	294027	***	***	351688
5 Less: Allowance for bad debts	91157	-	-	-	*1128	*1897	27715	3466	11323	5680	***	***	16335
6 Inventories	11505212	-	92091	402380	820808	1101073	3057608	712349	742832	420529	***	***	3093373
7 Investments in govt. obligations, Total	*21136	-	-	*751	-	-	*15411	-	-	-	***	***	-
8 Tax-exempt securities	*18900	-	-	-	*6833	*1139	*1448	-	-	-	***	***	-
9 Other current assets	1497137	-	*1204	5199	24885	46185	160408	36625	39060	42620	***	***	743049
10 Loans to stockholders	198805	-	*13717	*19220	16902	27407	92274	*3727	*17135	*2586	***	***	-
11 Mortgage and real estate loans	487724	-	-	-	*1035	*58517	49749	*8145	*7116	9878	***	***	**
12 Other investments	2084542	-	*13610	34918	80241	99493	313639	123045	182302	184129	***	***	744208
13 Depreciable assets	12605021	-	133293	445430	661587	811029	2909209	580705	1113858	532458	***	***	4309456
14 Less: Accumulated depreciation	5923626	-	106370	269577	411852	537991	1863109	339483	597876	264269	***	***	1072377
15 Depletable assets	*39197	-	*4445	-	-	-	-	-	-	*4071	***	***	23197
16 Less: Accumulated depletion	*11620	-	*4377	-	-	-	-	-	-	-	***	***	4769
17 Land	2092105	-	*5096	*20453	28045	79539	254235	82283	143977	53433	***	***	1267241
18 Intangible assets (Amortizable)	289763	-	*1563	*22136	9931	52602	78824	*5195	20823	*3581	***	***	3298
19 Less: Accumulated amortization	122460	-	*264	*10892	*3555	22290	42172	*1577	12838	*2596	***	***	702
20 Other assets	568538	-	*-120	10519	37595	11283	74064	33422	99988	11233	***	***	188456
21 Total liabilities	32924382	-	210937	968495	1770393	2559664	7701847	1687762	2429061	1372038	***	***	9813181
22 Accounts payable	4816332	-	41848	183430	274883	376108	1191849	248238	296280	112788	***	***	1402747
23 Mort, notes, and bonds under 1 yr	2437219	-	*6696	47486	134365	301867	929143	239067	295554	105597	***	***	65243
24 Other current liabilities	2359978	-	6130	42233	55370	178046	460365	97692	150248	101163	***	***	932346
25 Loans from stockholders	1267327	-	*35209	174021	209298	172536	409295	64564	58286	*12734	***	***	107751
26 Mort, notes, bonds, 1 yr or more	6181031	-	*32099	163019	255836	376067	948474	248186	417752	372669	***	***	2376113
27 Other liabilities	610393	-	*-19	*-1060	17434	5010	103066	*2760	48380	19175	***	***	279568
28 Net worth	15252103	-	88974	359366	823208	1150030	3659655	787255	1162561	647914	***	***	4649412
29 Capital stock	1350728	-	38715	101904	157463	158340	375151	102856	70214	34812	***	***	122254
30 Paid-in or capital surplus	3270084	-	*28474	43350	131341	60836	242751	100859	89525	19465	***	***	1713489
31 Retained earnings, appropriated	*33398	-	-	-	*4462	*1676	*25920	*1341	-	-	***	***	-
32 Retained earnings, unappropriate	8274953	-	28738	114156	369172	879483	2118019	289350	647102	352765	***	***	2888031
33 Retained earnings (S CORP)	2851696	-	*-2824	122064	178370	210923	1065481	316393	373996	*277571	***	***	-
34 Less: Cost of treasury stock	528756	-	*4130	*22109	17600	161227	167667	*23544	18275	36700	***	***	74362
35 Total receipts	79124781	*216062	1239600	4378800	5112253	6953100	20918444	4193848	5617480	2905236	***	***	20362054
36 Business receipts	77789371	*215080	1236666	4330396	5085445	6854623	20664919	4147747	5527337	2856701	***	***	19906339
37 Interest	489553	*17	*2098	3543	5815	24304	48658	4943	12354	11919	***	***	245636
38 Interest on govt. obligations, State and local	19969	-	-	*385	-	*68	*676	*300	*708	*75	***	***	15811
39 Rents	49516	-	-	*1036	*711	2989	12326	*4515	4878	614	***	***	4601
40 Royalties	*138972	-	-	-	-	-	-	*2	*257	-	***	***	138581
41 Net S-T cap gain less net LT loss	9191	-	-	*1605	-	-	*1270	*71	*161	*127	***	***	5957
42 Net L-T cap gain less net ST loss	52164	*21	-	*4613	*596	*5862	15671	*465	*9226	*2160	***	***	7798
43 Net gain, noncapital assets	34991	-	-	*13917	1954	2824	10063	397	848	1806	***	***	939
44 Dividends, domestic corporations	15438	-	-	*276	*2	*928	2556	*328	*4804	*26	***	***	1714
45 Dividends, foreign corporations	*33	-	-	-	-	-	*15	-	*8	4	***	***	**
46 Other receipts	525584	*944	*836	23029	17729	61502	162291	35078	56899	31805	***	***	34677
47 Total deductions	76145613	*211213	1206493	4232270	4964330	6775882	20313675	4066595	5398076	2751396	***	***	19337785
48 Cost of sales and operations	56418603	*141635	736255	2911834	3480800	4885531	15286682	3040827	4001183	2143115	***	***	14544482
49 Compensation of officers	1667251	*10190	75953	177581	234441	274226	591531	107810	101921	29206	***	***	30857
50 Repairs	414698	*505	4740	21876	24295	35177	131378	23063	28535	13618	***	***	82207
51 Bad debts	218300	-	*829	18414	13229	24682	81836	8005	16600	4672	***	***	27848
52 Rent paid on business property	1167890	*14745	27197	235474	98987	125717	252408	45947	53550	22758	***	***	209114
53 Taxes paid	1357585	*3859	35335	118003	110797	156681	381360	68944	96997	43524	***	***	232476
54 Interest paid	972005	*1169	7754	25854	43030	66967	182765	37180	57484	30770	***	***	396441
55 Contributions or gifts	18356	-	*470	681	967	2358	4929	1073	1754	1032	***	***	3633
56 Amortization	48433	-	*88	*3301	1297	4659	7390	*753	3570	1890	***	***	14558
57 Depreciation	929698	*1093	7269	42549	66100	69163	205470	38051	67680	30838	***	***	324485
58 Depletion	7808	-	*809	-	-	*380	*3161	*-0	*15	*1	***	***	-
59 Advertising	888937	*3209	65515	44285	54698	74137	234604	37639	84659	28618	***	***	199583
60 Pension, prof sh, stock, annuity	215149	-	-	*1882	17830	12368	72771	12565	19914	7601	***	***	50521
61 Employee benefit programs	417011	*1687	*6184	16844	28498	39387	115668	27415	47388	19538	***	***	52118
62 Net loss, noncapital assets	16326	*1084	*228	*93	*325	*221	2205	*254	197	*11	***	***	10235
63 Other deductions	11387564	*32037	237869	613599	789037	1004228	2759517	617068	816629	374204	***	***	3159228
64 Total receipts less total deducts	2979168	*4849	33107	146531	147923	177218	604769	127253	219404	153840	***	***	1024269
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	2959199	*4849	33107	146146	147923	177150	604093	126953	218696	153765	***	***	1008458
67 Net income, Form 1120-A	*3557	*346	*263	*2948	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	803632	*3166	*20062	90260	74685	59173	266391	76042	82352	*75432	***	***	-
70 Statutory special deductions, total	191156	*904	*5792	27814	9833	14830	44902	*6069	20521	*3865	***	***	2488
71 Net operating loss deduction	179011	*904	*5792	27710	9832	14180	43103	*5839	*16196	*3844	***	***	1283
72 Dividends received deduction	12145	-	-	*104	*1	*650	1798	*230	*4326	*21	***	***	1205
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	1964480	*779	*7253	28071	63404	103147	293129	44842	115832	74042	***	***	1005970
75 Income tax before credits, total	633639	*117	*1209	4211	11798	18743	82707	14884	39805	25220	***	***	354889
76 Regular tax	627886	*117	*1209	4211	11727	18743	81831	14725	39334	25133	***	***	351960
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	*104	-	-	-	-	-	-	-	*104	-	***	***	-
79 Alternative minimum tax	4863	-	-	-	*71	-	*877	*159	*237	*922	***	***	1588
80 Environmental tax	1706	-	-	-	-	-	-	-	*21	34	***	***	1341
81 Foreign tax credit	*94	-	-	-	-	-	*92	-	*1	-	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	7334	-	*31	*239	-	*279	*471	*49	*23	*3	***	***	6107
86 Prior year minimum tax credit	3587	-	-	*170	-	*70	*178	-	*343	*1491	***	***	-
87 Income tax after credits, total	622624	*117	*1177	3801	11798	18394	81966	14836	39438	23727	***	***	348782

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	12848	*589	*2180	3143	1915	2095	2561	182	124	***	***	7	7
2	Total assets	23907508	-	*91917	511821	747274	1452301	5047250	1221876	1905790	***	***	1171546	9813181
3	Cash	1273170	-	*14650	83973	62127	177126	435124	74905	94791	***	***	46237	183399
4	Notes and accounts receivable	4403008	-	*17963	120831	214901	403628	1606253	317703	514028	***	***	320477	351688
5	Less: Allowance for bad debts	81283	-	-	-	*1128	*1229	22449	*2694	10630	***	***	14408	16335
6	Inventories	7965025	-	*27690	181187	292152	578118	1789266	461726	583373	***	***	354469	3093373
7	Investments in govt. obligations, Total	*20385	-	-	-	-	-	*15411	-	-	***	***	-	-
8	Tax-exempt securities	*17761	-	-	-	*6833	-	*1448	-	-	***	***	-	-
9	Other current assets	1033743	-	*700	*4663	13121	15627	113364	27591	30096	***	***	28381	743049
10	Loans to stockholders	124602	-	*10258	*4667	*8136	20014	54244	*3727	*15132	***	***	5838	-
11	Mortgage and real estate loans	50494	-	-	-	*1035	*5873	*21775	*8048	*2940	***	***	-	-
12	Other investments	1476518	-	*11292	*9072	*28291	28073	153456	81753	124923	***	***	120181	744208
13	Depreciable assets	9741855	-	*68944	250610	256906	479644	2013904	415528	844541	***	***	352452	4309456
14	Less: Accumulated depreciation	4370646	-	*60314	168061	165921	314214	1341117	241986	445184	***	***	160236	1072377
15	Depletable assets	*34752	-	-	-	-	-	-	-	-	***	***	860	23197
16	Less: Accumulated depletion	7243	-	-	-	-	-	-	-	-	***	***	389	4769
17	Land	1757733	-	*703	*16670	*13573	35700	138040	56700	91790	***	***	49993	1267241
18	Intangible assets (Amortizable)	173345	-	*237	*4003	*4857	35784	48761	*2062	14304	***	***	40416	3298
19	Less: Accumulated amortization	87152	-	*176	*4003	*124	18784	27239	*31	*8678	***	***	14348	702
20	Other assets	381440	-	*-31	8209	12516	6943	47009	16844	54365	***	***	41622	188456
21	Total liabilities	23907508	-	*91917	511821	747274	1452301	5047250	1221876	1905790	***	***	1171546	9813181
22	Accounts payable	3646953	-	*24765	105204	131619	277705	843309	195287	239684	***	***	207866	1402747
23	Mort, notes, and bonds under 1 yr	1283478	-	*5703	*24839	40397	103739	467622	109709	229583	***	***	47625	65243
24	Other current liabilities	1742036	-	*3880	22847	27636	85525	255487	61085	110771	***	***	97810	932346
25	Loans from stockholders	685495	-	*21430	65764	*41853	89855	245002	*54325	26416	***	***	-	107751
26	Mort, notes, bonds, 1 yr or more	4642786	-	*10025	95654	85019	233433	551769	152378	314783	***	***	397247	2376113
27	Other liabilities	401619	-	*-19	*-4747	*671	*1578	38517	*2647	43943	***	***	1010	279568
28	Net worth	11505142	-	*26135	202259	420079	660466	2645544	646444	940610	***	***	419988	4649412
29	Capital stock	849631	-	*17312	72836	85450	84372	280212	65758	50519	***	***	14816	122254
30	Paid-in or capital surplus	2414227	-	*6757	35664	59327	30710	143664	*29361	87837	***	***	219031	1713489
31	Retained earnings, appropriated	*25718	-	-	-	-	*1676	*22702	*1341	-	***	***	-	-
32	Retained earnings, unappropriate	6595508	-	*5257	60626	199573	568140	1447881	265470	572329	***	***	-942	2888031
33	Retained earnings (S CORP)	2078439	-	*-1213	*55242	90541	*109453	890307	307370	245033	***	***	187083	-
34	Less: Cost of treasury stock	458382	-	*1978	*22109	*14812	133885	139222	*22856	*15108	***	***	-	74362
35	Total receipts	59821077	*171478	*692042	2985350	2499555	4151213	14182450	3118111	4571132	***	***	2602867	20362054
36	Business receipts	58946310	*171457	*691248	2958449	2490754	4115782	14053605	3087504	4505153	***	***	2563089	19906339
37	Interest	330465	-	*686	*1950	2389	11770	23834	*2831	11003	***	***	5649	245636
38	Interest on govt. obligations, State and local	18573	-	-	-	-	-	*674	*300	*688	***	***	902	15811
39	Rents	25144	-	-	*1036	*464	*742	6214	*3023	4543	***	***	308	4601
40	Royalties	*138806	-	-	-	-	-	-	*2	*91	***	***	13	138581
41	Net S-T cap gain less net LT loss	9170	-	-	*1605	-	-	*1249	*71	*161	***	***	-	5957
42	Net L-T cap gain less net ST loss	25837	*21	-	*4613	-	*1144	6669	*306	*1719	***	***	-	7798
43	Net gain, noncapital assets	25903	-	-	*10700	*1647	*944	7875	*126	831	***	***	468	939
44	Dividends, domestic corporations	8872	-	-	*149	-	*165	918	*158	*4804	***	***	-	1714
45	Dividends, foreign corporations	*27	-	-	-	-	-	*15	-	*8	***	***	-	-
46	Other receipts	291970	-	*109	6848	4302	20666	81397	23790	42131	***	***	32438	34677
47	Total deductions	57475967	*167547	*681602	2881425	2416682	4035507	13746468	3005947	4400073	***	***	2524216	19337785
48	Cost of sales and operations	43373165	*107385	*424501	2018816	1798473	2909156	10555481	2314792	3355925	***	***	2002369	14544482
49	Compensation of officers	1104287	*8685	*39451	111075	112124	189157	414656	82369	75341	***	***	4917	30857
50	Repairs	310209	*248	*2918	8709	8506	19035	100187	15821	22989	***	***	21321	82207
51	Bad debts	183730	-	*681	*16125	8655	20005	72145	6977	13904	***	***	7891	27848
52	Rent paid on business property	793105	*13471	*12702	179566	29032	77409	137392	30786	41516	***	***	17416	209114
53	Taxes paid	944718	*3137	*8949	75589	53056	83864	254977	51049	76462	***	***	38579	232476
54	Interest paid	693917	*853	*4129	11878	11859	31741	95151	19417	42169	***	***	35088	396441
55	Contributions or gifts	14344	-	*390	*595	566	1736	3240	*700	1650	***	***	173	3633
56	Amortization	33346	-	-	*78	*45	2296	4662	*582	2663	***	***	4560	14558
57	Depreciation	723335	*927	*3601	28377	25839	44312	141758	26579	53014	***	***	26570	324485
58	Depletion	4961	-	-	-	-	*380	*1122	*-0	*15	***	***	1212	-
59	Advertising	532812	*2906	*58450	26022	13880	38357	77259	21285	38089	***	***	20884	199583
60	Pension, prof sh, stock, annuity	176387	-	-	*1023	*14160	9345	63234	6772	16437	***	***	6001	50521
61	Employee benefit programs	309264	*1197	*1433	*13849	12691	27805	84876	19440	37418	***	***	29815	52118
62	Net loss, noncapital assets	12850	-	*228	*61	*7	*164	691	*254	*158	***	***	108	10235
63	Other deductions	8265536	*28738	*124171	389662	327789	580746	1739639	409125	622324	***	***	307312	3159228
64	Total receipts less total deducts	2345110	*3931	*10440	103925	82873	115706	435982	112164	171059	***	***	78651	1024269
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66	Net income, total	2326536	*3931	*10440	103925	82873	115706	435307	111864	170372	***	***	77749	1008458
67	Net income, Form 1120-A	*1480	*346	-	*1134	-	-	-	-	-	***	***	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	-
69	Net income, Form 1120S	598386	*3166	*4201	*61242	49165	*39574	221525	74131	59236	***	***	27247	-
70	Statutory special deductions, total	122458	-	*2074	*21835	*2631	*7069	16436	*111	20401	***	***	21161	2488
71	Net operating loss deduction	115141	-	*2074	*21731	*2631	*6954	15784	-	*16076	***	***	21161	1283
72	Dividends received deduction	7317	-	-	*104	-	*116	652	*111	*4326	***	***	-	1205
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74	Income subject to tax	1605432	*765	*4165	20848	31077	69062	197346	37622	90743	***	***	29342	1005970
75	Income tax before credits, total	529584	*115	*746	3127	6077	12748	56919	12631	31264	***	***	10508	354889
76	Regular tax	525145	*115	*746	3127	6007	12748	56696	12564	30804	***	***	10078	351960
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78	Recapture of investment credit	*104	-	-	-	-	-	-	-	*104	***	***	-	-
79	Alternative minimum tax	3750	-	-	-	*71	-	*222	*67	*237	***	***	372	1588
80	Environmental tax	1507	-	-	-	-	-	-	-	*10	***	***	58	1341
81	Foreign tax credit	*2	-	-	-	-	-	*1	-	*1	***	***	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85	General business credit	6929	-	-	*239	-	*247	*185	-	*23	***	***	57	6107
86	Prior year minimum tax credit	3533	-	-	*170	-	*70	*176	-	*343	***	***	390	-
87	Income tax after credits, total	519120	*115	*746	2718	6077	12431	56558	12631	30897	***	***	10062	348782

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	6028	*130	*975	1462	1780	814	803	*38	*13	***	**	***	**
2 Total assets	4373293	-	*50921	283850	661030	563111	1322961	*241888	*202399	***	**	***	**
3 Cash	343871	-	*2907	*5149	46269	63678	104087	*3800	*9503	***	**	***	**
4 Notes and accounts receivable	558180	-	*1334	29241	86403	92688	221704	*21319	*14000	***	**	***	**
5 Less: Allowance for bad debts	7326	-	-	-	-	*668	*3310	*772	*124	***	**	***	**
6 Inventories	1966831	-	*43483	146656	346889	250101	550890	*162794	*91605	***	**	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities	*1139	-	-	-	-	*1139	-	-	-	***	-	***	-
9 Other current assets	69620	-	*353	*536	10262	18814	16507	*2591	*1368	***	**	***	**
10 Loans to stockholders	43185	-	*85	*14553	*8054	*4399	14664	-	*1430	***	-	***	-
11 Mortgage and real estate loans	*6099	-	-	-	-	-	*5808	-	*291	***	-	***	-
12 Other investments	363553	-	*1792	*25003	45254	52815	128217	*9637	*15448	***	**	***	-
13 Depreciable assets	1501062	-	*7912	103514	211119	174708	479330	*79793	*55190	***	**	***	**
14 Less: Accumulated depreciation	775665	-	*6856	61359	126224	113065	264141	*57031	*29351	***	**	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
17 Land	113294	-	-	*3550	*10066	*5368	49492	*3051	*16483	***	**	***	-
18 Intangible assets (Amortizable)	98964	-	-	*17981	*2767	*14259	23003	*265	*5444	***	-	***	**
19 Less: Accumulated amortization	26144	-	-	*6753	*2070	*1796	10569	*86	*4140	***	-	***	**
20 Other assets	116631	-	*-89	*5779	22239	670	7278	*16528	*25253	***	**	***	**
21 Total liabilities	4373293	-	*50921	283850	661030	563111	1322961	*241888	*202399	***	**	***	**
22 Accounts payable	588148	-	*4403	60718	68534	65113	203832	*39108	*32688	***	**	***	**
23 Mort, notes, and bonds under 1 yr	309562	-	-	*11367	33772	*12185	89583	*59785	*22646	***	**	***	**
24 Other current liabilities	249114	-	*1087	11072	20231	25549	88303	*21475	*17317	***	**	***	**
25 Loans from stockholders	334300	-	-	*66478	139165	43291	73056	*6363	*2679	***	**	***	-
26 Mort, notes, bonds, 1 yr or more	738928	-	*1156	*61442	142043	73488	233034	*50479	*48967	***	**	***	**
27 Other liabilities	113273	-	*-0	*-0	*219	*1629	14964	*113	-	***	-	***	**
28 Net worth	2039968	-	*44275	72772	257066	341856	620189	*64566	*78102	***	**	***	**
29 Capital stock	374335	-	*5048	15505	56876	61980	72587	*8981	*16797	***	**	***	**
30 Paid-in or capital surplus	422956	-	*21305	*2052	*23405	*12470	61907	*70590	*212	***	**	***	**
31 Retained earnings, appropriated	*4462	-	-	-	*4462	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	780796	-	*15016	*39510	110839	217443	402982	*-15005	*16259	***	-	***	**
33 Retained earnings (S CORP)	515359	-	*2906	*15705	*64038	*75094	*104030	-	*48000	***	**	***	-
34 Less: Cost of treasury stock	57940	-	-	-	*2554	*25132	*21317	-	*3167	***	**	***	-
35 Total receipts	9497142	*44584	*183747	699115	1440306	1262946	3077154	*529433	*455652	***	**	***	**
36 Business receipts	9378439	*43623	*182804	684436	1424682	1244255	3036350	*526250	*441292	***	**	***	**
37 Interest	23240	*17	*898	*1316	2621	5727	8555	*811	*1120	***	-	***	**
38 Interest on govt. obligations, State and local	*373	-	-	-	-	*68	*2	-	-	***	-	***	-
39 Rents	5144	-	-	-	*247	*289	3999	*55	*335	***	-	***	**
40 Royalties	*166	-	-	-	-	-	-	-	*166	***	-	***	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*11588	-	-	-	*596	*59	*3394	*31	*7507	***	-	***	-
43 Net gain, noncapital assets	2506	-	-	*770	*40	*378	*869	*196	*10	***	**	***	**
44 Dividends, domestic corporations	2474	-	-	*127	*2	*763	*1463	*120	-	***	-	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	-	***	-
46 Other receipts	73213	*944	*45	*12467	12118	11409	22522	*1970	*5222	***	**	***	**
47 Total deductions	9242178	*43666	*175819	683069	1404709	1239483	2997459	*521466	*442916	***	**	***	**
48 Cost of sales and operations	6276689	*34250	*98106	468175	923603	833885	1992807	*346824	*296922	***	**	***	**
49 Compensation of officers	315853	*1505	*19454	*40967	79456	38122	104122	*14441	*7477	***	**	***	**
50 Repairs	41595	*257	*187	*1912	6193	4246	14653	*3715	*2725	***	**	***	**
51 Bad debts	17524	-	*148	*716	3640	1615	7197	*916	*686	***	**	***	**
52 Rent paid on business property	257253	*1274	*7000	*30768	43706	38642	82801	*10538	*7537	***	**	***	**
53 Taxes paid	226163	*722	*11717	24202	31649	39145	72517	*10081	*9292	***	**	***	**
54 Interest paid	110141	*316	*119	*9005	17515	8789	32149	*9945	*7366	***	**	***	**
55 Contributions or gifts	2611	-	*41	*86	306	464	1171	*79	*104	***	-	***	-
56 Amortization	13317	-	-	*3194	*1225	*1779	2094	*163	*886	***	-	***	**
57 Depreciation	105508	*167	*183	6332	19118	12142	34349	*5490	*4857	***	**	***	**
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	147873	*303	*1131	10268	23084	21238	49599	*5223	*10281	***	**	***	**
60 Pension, prof sh, stock, annuity	20477	-	-	-	*3614	*536	6130	*2912	*1840	***	**	***	**
61 Employee benefit programs	64558	*490	-	*2226	9966	7733	16238	*5909	*4270	***	**	***	**
62 Net loss, noncapital assets	1972	*1084	-	*32	*304	*57	*495	*-0	*-0	***	-	***	-
63 Other deductions	1640642	*3298	*37734	85185	241329	231088	581138	*105229	*88673	***	**	***	**
64 Total receipts less total deducts	254964	*918	*7928	16046	35597	23463	79695	*7967	*12736	***	**	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	-	***	-
66 Net income, total	254591	*918	*7928	16046	35597	23395	79693	*7967	*12736	***	**	***	**
67 Net income, Form 1120-A	*2077	-	*263	*1814	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	101674	-	*5263	*6673	*15340	*7385	*17547	-	*4112	***	**	***	-
70 Statutory special deductions, total	36311	*904	*2305	*2639	*5156	*3587	12011	*5125	*120	***	-	***	**
71 Net operating loss deduction	34668	*904	*2305	*2639	*5155	*3053	*10986	*5041	*120	***	-	***	**
72 Dividends received deduction	1643	-	-	-	*1	*534	*1024	*84	-	***	-	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	116935	*15	*360	*6734	15101	12423	50465	*2842	*8504	***	-	***	-
75 Income tax before credits, total	30267	*2	*54	*1010	2448	2022	13621	*821	*2891	***	**	***	**
76 Regular tax	29217	*2	*54	*1010	2448	2022	12967	*821	*2891	***	-	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	*1021	-	-	-	-	-	*654	-	-	***	-	***	**
80 Environmental tax	*26	-	-	-	-	-	-	-	-	***	-	***	-
81 Foreign tax credit	*91	-	-	-	-	-	*91	-	-	***	-	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*99	-	*31	-	-	-	*60	-	-	***	-	***	-
86 Prior year minimum tax credit	*54	-	-	-	-	-	*3	-	-	***	-	***	-
87 Income tax after credits, total	30023	*2	*22	*1010	2448	2022	13467	*821	*2891	***	**	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

MINOR INDUSTRY 5265
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	5655	-	*2037	*1050	932	738	847	*34	*16	**	3	-	**
2 Total assets	4643582	-	*68098	*172824	362089	544252	1331636	*223998	*320872	**	1619812	-	**
3 Cash	280432	-	*5605	*31434	27727	35638	91188	*12763	*25200	**	50877	-	**
4 Notes and accounts receivable	806504	-	*14594	*17330	61639	60817	169619	*16301	*26487	**	439718	-	**
5 Less: Allowance for bad debts	*2548	-	-	-	-	-	*1956	-	*569	-	23	-	-
6 Inventories	1573356	-	*20918	*74537	181767	272853	717451	*87829	*67854	**	150147	-	**
7 Investments in govt. obligations, Total	*751	-	-	*751	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	393774	-	*151	-	*1502	11744	30537	*6444	*7596	**	335801	-	**
10 Loans to stockholders	31018	-	*3374	-	*712	*2994	23366	-	*572	-	-	-	-
11 Mortgage and real estate loans	431131	-	-	-	-	*52644	*22166	*98	*3885	-	352338	-	**
12 Other investments	244471	-	*525	*844	*6696	*18606	31966	*31656	*41931	**	112248	-	**
13 Depreciable assets	1362104	-	*56436	*91305	193563	156677	415975	*85384	*214127	**	148636	-	**
14 Less: Accumulated depreciation	777315	-	*39201	*40157	119707	110712	257851	*40466	*123340	**	45881	-	**
15 Depletable assets	*4445	-	*4445	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*4377	-	*4377	-	-	-	-	-	-	-	-	-	-
17 Land	221078	-	*4392	*233	*4405	38470	66702	*22531	*35704	-	48639	-	**
18 Intangible assets (Amortizable)	17455	-	*1325	*152	*2306	*2559	*7060	*2869	*1074	-	108	-	-
19 Less: Accumulated amortization	9164	-	*88	*136	*1361	*1709	*4364	*1460	*21	-	25	-	-
20 Other assets	70467	-	-	*-3469	*2840	3670	19776	*50	*20371	**	27229	-	**
21 Total liabilities	4643582	-	*68098	*172824	362089	544252	1331636	*223998	*320872	**	1619812	-	**
22 Accounts payable	581231	-	*12681	*17508	74730	33290	144708	*13842	*23908	**	260564	-	**
23 Mort, notes, and bonds under 1 yr	844179	-	*994	*11280	60195	185943	371939	*69573	*43325	**	100931	-	**
24 Other current liabilities	368828	-	*1163	*8314	7503	66972	116576	*15133	*22160	**	131008	-	**
25 Loans from stockholders	247532	-	*13779	*41779	*28280	39390	91237	*3876	*29191	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	799317	-	*20918	*5923	28774	69146	163671	*45329	*54002	-	411555	-	**
27 Other liabilities	95501	-	-	*3687	*16544	*1803	49585	-	*4436	-	19447	-	**
28 Net worth	1706993	-	*18564	*84334	146063	147709	393922	*76244	*143849	**	696308	-	**
29 Capital stock	126762	-	*16355	*13563	15137	11988	22352	*28117	*2898	**	16352	-	**
30 Paid-in or capital surplus	432901	-	*412	*5634	*48610	*17656	37180	*908	*1476	**	321025	-	**
31 Retained earnings, appropriated	*3218	-	-	-	-	-	*3218	-	-	-	-	-	-
32 Retained earnings, unappropriate	898648	-	*8465	*14019	58759	93899	267156	*38885	*58513	**	358951	-	**
33 Retained earnings (S CORP)	257897	-	*-4516	*51118	*23791	*26376	*71144	*9023	*80962	-	-	-	-
34 Less: Cost of treasury stock	12434	-	*2152	-	*235	*2210	*7128	*688	-	-	20	-	-
35 Total receipts	9806563	-	*363811	*694335	1172391	1538941	3658840	*546304	*590696	**	1241245	-	**
36 Business receipts	9464623	-	*362614	*687512	1170010	1494586	3574964	*533994	*580892	**	1060051	-	**
37 Interest	135849	-	*514	*278	*804	6808	16268	*1301	*231	**	109645	-	**
38 Interest on govt. obligations, State and local	*1022	-	-	*385	-	-	*-0	-	*20	**	617	-	**
39 Rents	19228	-	-	-	-	*1958	2113	*1437	-	-	13720	-	**
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*21	-	-	-	-	-	*21	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	14740	-	-	-	-	*4658	5608	*128	-	-	4346	-	**
43 Net gain, noncapital assets	6582	-	-	*2447	*268	*1502	1320	*76	*7	-	962	-	**
44 Dividends, domestic corporations	*4092	-	-	-	-	-	*175	*50	-	-	3867	-	**
45 Dividends, foreign corporations	6	-	-	-	-	-	-	-	-	-	6	-	**
46 Other receipts	160400	-	*682	*3714	*1310	29428	58372	*9318	*9546	**	48030	-	**
47 Total deductions	9427468	-	*349072	*667776	1142939	1500891	3569748	*539182	*555087	**	1102773	-	**
48 Cost of sales and operations	6768749	-	*213648	*424843	758724	1142490	2738394	*379211	*348336	**	763103	-	**
49 Compensation of officers	247111	-	*17048	*25539	42862	46947	72753	*11001	*19103	**	11860	-	**
50 Repairs	62894	-	*1635	*11255	9596	11895	16538	*3527	*2821	-	5627	-	**
51 Bad debts	17045	-	-	*1573	*935	*3061	2495	*113	*2010	**	6859	-	**
52 Rent paid on business property	117531	-	*7495	*25139	26248	9666	32215	*4624	*4498	**	7647	-	**
53 Taxes paid	186704	-	*14670	*18212	26093	33672	53866	*7814	*11244	**	21135	-	**
54 Interest paid	167946	-	*3506	*4970	13655	26437	55464	*7818	*7949	**	48147	-	**
55 Contributions or gifts	1400	-	*39	*1	*95	158	518	*294	-	-	296	-	**
56 Amortization	1770	-	*88	*28	*27	*585	*635	*7	*21	**	379	-	**
57 Depreciation	100855	-	*3485	*7840	21143	12709	29363	*5981	*9809	**	10524	-	**
58 Depletion	*2848	-	*809	-	-	-	*2039	-	-	-	-	-	-
59 Advertising	208252	-	*5934	*7995	17734	14542	107746	*11132	*36289	**	6879	-	**
60 Pension, prof sh, stock, annuity	18285	-	-	*860	*56	*2487	3407	*2882	*1637	**	6957	-	**
61 Employee benefit programs	43189	-	*4752	*769	*5840	*3848	14554	*2066	*5700	**	5660	-	**
62 Net loss, noncapital assets	*1503	-	-	-	*14	-	*1020	-	*40	**	430	-	**
63 Other deductions	1481387	-	*75964	*138752	219919	192394	438740	*102713	*105633	**	207271	-	**
64 Total receipts less total deducts	379094	-	*14738	*26559	29452	38050	89092	*7122	*35609	**	138472	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	378072	-	*14738	*26174	29452	38050	89092	*7122	*35589	**	137855	-	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	103572	-	*10598	*22346	*10180	*12214	*27320	*1912	*19004	-	-	-	-
70 Statutory special deductions, total	32387	-	*1412	*3340	*2046	*4174	16455	*833	-	-	4126	-	**
71 Net operating loss deduction	29202	-	*1412	*3340	*2046	*4174	16333	*798	-	-	1099	-	-
72 Dividends received deduction	*3185	-	-	-	-	-	*123	*35	-	-	3027	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	242113	-	*2728	*488	*17225	21662	45318	*4378	*16585	**	133729	-	**
75 Income tax before credits, total	73789	-	*409	*73	*3273	3973	12168	*1432	*5649	**	46811	-	**
76 Regular tax	73524	-	*409	*73	*3273	3973	12168	*1340	*5639	**	46649	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*92	-	-	-	-	-	-	*92	-	-	-	-	-
80 Environmental tax	*172	-	-	-	-	-	-	-	*11	**	162	-	**
81 Foreign tax credit	1	-	-	-	-	-	-	-	-	-	1	-	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*307	-	-	-	-	*32	*226	*49	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	73481	-	*409	*73	*3273	3942	11941	*1383	*5649	**	46810	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	4977	*9	*676	*1285	1410	724	702	*52	38	*19	14	15	32
2 Total assets	271278511	-	*16987	*212615	515294	527675	1411915	*377835	566674	*606640	1119616	2532150	263391110
3 Cash	7936958	-	*1454	*48406	38701	75197	200544	*28558	29048	*55002	51593	72171	7336284
4 Notes and accounts receivable	56697632	-	*1175	*5842	35484	*35020	261006	*32053	114915	*132162	163104	353269	55563601
5 Less: Allowance for bad debts	1890564	-	-	-	-	*495	*961	*3817	*987	*3804	2544	5852	1872103
6 Inventories	43567164	-	*13590	*101567	305647	275179	582147	*131740	165427	*203860	459424	934340	40394244
7 Investments in govt. obligations, Total	*2460679	-	-	-	-	-	*18457	-	-	-	-	-	2442222
8 Tax-exempt securities	*20583373	-	-	-	-	-	*96	*5862	-	-	-	-	20577416
9 Other current assets	25382755	-	-	*11459	47019	19605	20819	*11559	11096	*15680	21158	93487	25130872
10 Loans to stockholders	331912	-	-	*6510	*1658	*10117	*5597	-	-	-	375	11	307643
11 Mortgage and real estate loans	3667923	-	-	-	*2374	-	*13054	*288	*1269	-	53	-	3650885
12 Other investments	50180072	-	-	*3291	*31537	*12399	76024	*93364	*15702	*49066	72659	234813	49591216
13 Depreciable assets	66978880	-	*8615	*90435	152901	190717	465250	*115653	386648	*204164	570622	1196078	63597796
14 Less: Accumulated depreciation	23268044	-	*7905	*61770	109168	113510	282424	*70363	195929	*97593	278099	496653	21554630
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	7323690	-	-	*3108	*6487	*12095	27759	*11280	*22127	*11844	36206	64667	7128118
18 Intangible assets (Amortizable)	2976688	-	-	*4286	*37	*13477	*12883	*303	*14520	*22854	33214	34146	2840970
19 Less: Accumulated amortization	332485	-	-	*3878	*32	*2811	*4530	*169	*8030	*2315	13417	23842	273461
20 Other assets	8681877	-	*58	*3359	*2650	*685	16195	*21523	*10868	*15719	5266	75516	8530037
21 Total liabilities	271278511	-	*16987	*212615	515294	527675	1411915	*377835	566674	*606640	1119616	2532150	263391110
22 Accounts payable	31532019	-	*3008	*66988	61381	121348	221632	*28784	92708	*99064	209367	369312	30258428
23 Mort, notes, and bonds under 1 yr	20630670	-	-	*27369	*29578	*13491	*22535	*31835	*60819	*26449	42479	182647	20193469
24 Other current liabilities	47765584	-	*579	*11975	17694	11671	69199	*22534	44133	*41122	98734	250056	47197887
25 Loans from stockholders	971234	-	-	-	53607	*20877	*21736	*21018	-	*1221	9222	501	843052
26 Mort, notes, bonds, 1 yr or more	43260912	-	*89	*13488	*12579	*66979	111120	*54071	137503	*120391	266202	534080	41944411
27 Other liabilities	44808776	-	*-182	*8142	*1261	*1428	21123	*2217	*27476	*21725	21806	94880	44608900
28 Net worth	82309315	-	*13493	*84652	339194	291880	944572	*217377	204036	*296667	471807	1100674	78344964
29 Capital stock	5878075	-	*12071	*28695	46792	32135	107976	*13474	9288	*26745	27688	152935	5420276
30 Paid-in or capital surplus	29187923	-	*-377	-	*6393	*64082	55602	*55469	*4023	*21197	77334	222228	28681971
31 Retained earnings, appropriated	*32292	-	-	-	-	-	*19195	-	*501	-	-	-	12597
32 Retained earnings, unappropriate	48200096	-	*1910	*55691	233308	*95653	492062	*4365	*134786	*224822	206512	680591	46070396
33 Retained earnings (S CORP)	911354	-	*-112	*1356	*57576	*100010	288360	*144069	*64043	*28118	181632	46302	-
34 Less: Cost of treasury stock	1900425	-	-	*1091	*4874	-	*18622	-	*8604	*4216	21359	1382	1840276
35 Total receipts	297486208	*755198	*61390	*839604	1410767	1904345	3755039	*848662	2180777	*1259435	2831644	5158298	276481049
36 Business receipts	282207571	*692605	*61390	*838366	1398454	1885200	3696788	*837805	2144006	*1229399	2760362	5025692	261637503
37 Interest	7044724	*39	-	*333	*1536	*4477	19093	*3187	*5444	*18283	16472	49731	6926130
38 Interest on govt. obligations, State and local	1132080	-	-	-	*94	-	*112	*112	-	-	117	264	1131380
39 Rents	1304733	74	-	-	*211	*836	*562	-	*5508	*3194	5642	9352	1279354
40 Royalties	392768	*644	-	-	-	-	*1161	-	*36	-	-	10437	380490
41 Net S-T cap gain less net LT loss	*161718	-	-	-	*847	-	-	*10	-	-	59	-	160801
42 Net L-T cap gain less net ST loss	410128	*9930	-	-	*363	-	*361	*200	*4611	*1	1405	64	393193
43 Net gain, noncapital assets	131742	*31970	-	-	*1371	*347	*184	*6	*1006	*25	180	1178	95476
44 Dividends, domestic corporations	192835	-	-	-	*846	*16	*379	*78	*576	*345	1309	640	188646
45 Dividends, foreign corporations	*58178	-	-	*52	-	-	-	-	-	-	33	-	58093
46 Other receipts	4449732	*19936	-	*853	7045	*13471	36399	*7263	19590	*8188	46063	60939	4229984
47 Total deductions	287441356	*735190	*58453	*826021	1379244	1831041	3600480	*813487	2129736	*1222627	2738721	5013609	267092748
48 Cost of sales and operations	191770517	*486529	*34641	*500731	938535	1317323	2554514	*548199	1600183	*839518	1860088	3517913	177572345
49 Compensation of officers	738791	*2036	*5899	*47753	103178	63302	86209	*21990	*10439	*10551	13202	23283	350948
50 Repairs	1337817	*3266	*564	*5592	7897	5437	17789	*4050	16585	*6600	20287	25491	1224259
51 Bad debts	1746531	*1857	-	*430	*582	*1926	2794	*370	*3521	*4412	2815	11191	1716632
52 Rent paid on business property	7100191	*15623	*2126	*67025	36979	57291	93894	*20580	46956	*38422	78248	120486	6522561
53 Taxes paid	5791917	*15708	*1269	*21289	35840	31232	82116	*16152	25224	*26031	58906	100245	5377904
54 Interest paid	7623923	*17152	-	*519	4800	*10021	19338	*9412	17067	*12863	26918	59420	7446413
55 Contributions or gifts	169082	-	*74	*506	*28	*146	1726	*193	*672	*679	1545	4681	158831
56 Amortization	307263	*1018	-	*14	*25	*1036	*213	*27	*835	*355	2443	4754	296542
57 Depreciation	5539924	*9067	*385	*4615	9508	14465	29119	*7366	27508	*13041	42789	84527	5297532
58 Depletion	*120	-	-	-	-	-	*119	-	-	-	1	-0	-
59 Advertising	5137435	*16479	*1122	*2634	19081	41705	61952	*30450	20354	*29733	54714	107560	4751652
60 Pension, prof sh, stock, annuity	906478	*770	-	-	*4088	*1247	17131	*1400	*1752	*2514	7998	10036	859543
61 Employee benefit programs	2836799	*5202	*1061	*2391	*5326	*3904	20847	*4690	*6139	*12301	24837	36981	2713121
62 Net loss, noncapital assets	105505	-	-	-	*72	*38	*361	-	*224	*60	1140	410	103201
63 Other deductions	56329063	*160483	*11311	*172523	213305	281969	612357	*148609	352276	*225547	542789	906630	52701264
64 Total receipts less total deducts	10044852	*20008	*2937	*13583	31522	73304	154559	*35175	51042	*36808	92923	144689	9388301
65 Const taxable inc frm rel frn corps	90608	-	-	-	-	-	-	-	-	-	5	-	90603
66 Net income, total	9003380	*20008	*2937	*13583	31428	73304	154447	*35063	51042	*36808	92811	144425	8347524
67 Net income, Form 1120-A	*3074	-	*2832	-	*242	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	229217	-	*106	*2158	*1631	*60458	80940	*32219	*6071	*1714	39454	4467	-
70 Statutory special deductions, total	405847	*19805	*2163	*4592	*1295	*152	*267	*177	*10876	*2971	5409	16331	341808
71 Net operating loss deduction	288258	*19805	*2163	*4592	*705	*141	-	*122	*10430	*2716	4492	15867	227223
72 Dividends received deduction	117589	-	-	-	*590	*11	*267	*55	*446	*255	917	464	114586
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7691877	203	*668	*6832	28503	*12694	73247	*2667	*34095	*32123	47948	123626	7329270
75 Income tax before credits, total	2909071	*399	*100	*1025	5024	*2317	21982	*879	*12024	*11025	16442	43003	2794852
76 Regular tax	2676870	74	*100	*1025	5024	*2317	21952	*879	*11593	*10922	16374	42446	2564166
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	220133	*321	-	-	-	-	*28	-	*423	*92	15	400	218854
80 Environmental tax	12069	*5	-	-	-	-	*2	-	*7	*12	53	157	11833
81 Foreign tax credit	*45236	-	-	*8	-	-	-	-	-	-	5	120	45103
82 U.S. Possessions tax credit	14639	74	-	-	-	-	-	-	-	-	-	-	14565
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*46	-	-	-	-	-	*46	-	-	-	-0	-	-
85 General business credit	51978	-	-	-	-	-	*428	-	*715	-	381	708	49746
86 Prior year minimum tax credit	*7068	-	-	-	-	-	-	-	*762	-	-	262	6044
87 Income tax after credits, total	2790105	*326	*100	*1017	5024	*2317	21508	*879	*10547	*11025	16056	41914	2679394

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 38
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	33662	*4	14876	9064	4515	2690	2004	181	148	69	37	33	41
2 Total assets	82490775	-	718402	1415280	1592235	1896877	3933295	1224707	2412896	2514524	2435639	5431052	58915867
3 Cash	6184543	-	124575	292611	274995	310181	598084	102472	256782	220066	218425	431364	3354988
4 Notes and accounts receivable	6321359	-	15318	85357	91474	173149	285519	90424	228666	143232	203603	252215	4752401
5 Less: Allowance for bad debts	54755	-	-	*68	*184	*45	*1546	*154	3868	1853	3408	6001	37625
6 Inventories	18251240	-	210650	426606	548613	596744	1118841	361519	562674	510248	553565	1045617	12316163
7 Investments in govt. obligations, Total	278812	-	*5533	-	*245	-	*709	-	*33862	*16151	2000	-	220311
8 Tax-exempt securities	479661	-	-	-	*88	*5221	*4030	-	-	*5115	2876	24346	437985
9 Other current assets	2435710	-	21009	21515	46973	55076	135258	60248	75427	107036	88934	243954	1580280
10 Loans to stockholders	257212	-	26864	41066	33013	24557	54780	*9685	42443	*13689	1897	5384	3834
11 Mortgage and real estate loans	88605	-	*9271	-	*10746	*13206	*11903	*3885	-	*20655	6257	1876	10807
12 Other investments	4343663	-	*3164	*28009	58435	127575	273845	70234	203173	159728	137508	233777	3048215
13 Depreciable assets	55929823	-	682469	906579	1231292	1356009	2964169	968381	1793431	2132403	1906895	4020560	37967636
14 Less: Accumulated depreciation	26372105	-	451757	588752	847388	895017	1738454	547475	970243	1133133	927312	1799647	16472927
15 Depletable assets	*30397	-	*275	*18443	*72	-	*2824	-	*8781	-	-	-	-
16 Less: Accumulated depletion	*6542	-	*220	*1537	*42	-	*2130	-	*2613	-	-	-	-
17 Land	4734080	-	*8268	*26806	43606	41215	106804	79031	106928	182549	120089	395952	3622832
18 Intangible assets (Amortizable)	2108280	-	29511	57580	100978	64937	44143	15208	22916	68983	66198	180038	1457788
19 Less: Accumulated amortization	507438	-	16037	*19216	53750	42353	19330	*3161	9934	22968	40765	53421	226504
20 Other assets	7988228	-	49509	120280	53069	66422	93845	14412	64470	92624	98876	455038	6879684
21 Total liabilities	82490775	-	718402	1415280	1592235	1896877	3933295	1224707	2412896	2514524	2435639	5431052	58915867
22 Accounts payable	14725099	-	64839	179541	232592	351323	727033	240489	531950	417238	413621	804751	10761723
23 Mort, notes, and bonds under 1 yr	5365385	-	33508	50521	73729	102925	204760	66042	223851	116366	67625	189825	4236233
24 Other current liabilities	9398055	-	36121	45816	104076	156791	197957	89302	186027	231341	281906	500272	7568445
25 Loans from stockholders	1376569	-	202382	197392	207932	132677	136393	*70449	44016	*6803	21461	193333	163731
26 Mort, notes, bonds, 1 yr or more	20061782	-	146850	245933	429402	307316	816543	274583	442926	634917	510842	1292619	14959850
27 Other liabilities	8480923	-	12834	25646	12087	23535	21468	*14849	27860	70096	156214	213421	7902914
28 Net worth	23082962	-	221869	670433	532419	822309	1829142	468993	956266	1037763	983968	2236831	13322970
29 Capital stock	3201926	-	154964	180659	160512	151699	179655	42565	74731	39572	76735	240164	1900670
30 Paid-in or capital surplus	5255237	-	61512	91331	146347	65548	123690	49758	99732	98962	64362	793795	3660200
31 Retained earnings, appropriated	60449	-	-	-	*13	*15336	*21554	-	*11976	*8361	796	-	2413
32 Retained earnings, unappropriate	12585463	-	71753	323917	213553	437201	827869	192824	438977	493243	572126	1105930	7908071
33 Retained earnings (S CORP)	3166379	-	-61486	114706	120346	218036	763126	235369	395975	467366	293975	124982	493983
34 Less: Cost of treasury stock	1186492	-	*4874	*40181	*108352	65511	86751	51523	65125	69742	24026	28040	642367
35 Total receipts	285716508	*122229	4624097	7811120	10795490	12498165	20107468	6853686	12421031	10878257	11522143	19461322	168621500
36 Business receipts	280870527	*119705	4548999	7771783	10697277	12396418	19877657	6747101	12247598	10673851	11334519	19102786	165352834
37 Interest	334439	1385	956	1985	3133	7319	16879	3135	6716	10592	10778	28988	242574
38 Interest on govt. obligations, State and local	43048	-	-	-	-	*410	*167	*29	*637	*998	789	1524	38493
39 Rents	689048	416	*431	*2807	*3766	6762	10573	*7202	4618	19223	10900	50147	572202
40 Royalties	57357	-	-	-	-	-	*272	*7098	*967	*874	11442	34626	2078
41 Net S-T cap gain less net LT loss	6356	-	-	*50	*16	*968	*21	*302	*269	*29	611	375	3716
42 Net L-T cap gain less net ST loss	95879	-	*12369	*81	*1530	*2018	5009	*1642	*12882	*2980	5543	5660	46165
43 Net gain, noncapital assets	132057	-	26046	*3309	*6275	18531	13473	*6941	21608	2881	3270	6877	22846
44 Dividends, domestic corporations	37878	-	*752	*27	*28	*433	2353	*144	*233	*682	778	3984	28463
45 Dividends, foreign corporations	*9619	-	-	-	-	-	*590	-	-	*789	-	-	8240
46 Other receipts	3440300	*723	34543	31078	83465	65305	180474	80091	125503	165359	143513	226356	2303890
47 Total deductions	279861840	*120578	4479326	7604632	10579879	12295953	19729455	6746476	12211342	10692096	11299648	19021732	165080723
48 Cost of sales and operations	212623881	*104370	3065305	5792655	8344728	9679882	15391420	5324241	9698980	8168410	8946588	14317173	123790129
49 Compensation of officers	1449308	*465	181792	210192	210264	198653	213301	48485	75735	51599	44582	47332	166906
50 Repairs	1794632	*670	48133	49063	68950	69991	125246	51346	77519	77028	79468	154277	992941
51 Bad debts	280990	233	2640	13818	5837	9924	12317	4196	10199	28300	10397	30233	152896
52 Rent paid on business property	5076774	*228	209077	200589	201138	177861	347401	127450	189318	174010	182026	422939	2844737
53 Taxes paid	4471270	*1444	102323	157651	215260	175728	294110	86896	148600	182869	162457	290940	2652991
54 Interest paid	2262490	*31	19073	23886	56702	51521	88014	28449	52240	60336	47224	135949	1699066
55 Contributions or gifts	73024	-	316	561	1081	1182	2077	*341	1500	2473	3041	6964	53488
56 Amortization	147242	372	9317	9919	9388	4244	9040	1348	7997	3925	7904	10570	73218
57 Depreciation	4136777	*1273	54679	86792	88790	105923	197708	65231	123843	143826	142262	292582	2833868
58 Depletion	*130	-	-	-	-	*130	-	-	-	-	-	1	-
59 Advertising	2371435	*2221	25024	46606	89743	134450	240822	72034	84263	89069	83793	170681	1332728
60 Pension, prof sh, stock, annuity	906223	*111	-	*4152	*2184	11881	27094	26977	19169	46445	38312	49839	680058
61 Employee benefit programs	3465623	*413	4833	17408	34076	47907	104188	46569	91019	79653	93479	202165	2743913
62 Net loss, noncapital assets	54288	2	*367	*845	*100	*46	1407	*3925	1632	2815	1443	13303	28403
63 Other deductions	40747751	*8746	756445	990494	1251638	1626630	2675310	858986	1629328	1581336	1456674	2876783	25035382
64 Total receipts less total deducts	5854668	*1651	144771	206488	215612	202212	378012	107210	209689	186161	222495	439590	3540778
65 Const taxable inc frm rel frn corps	986	-	-	-	-	-	-	-	-	-	-	-	986
66 Net income, total	5812606	*1651	144771	206488	215612	201802	377845	107181	209052	185162	221706	438066	3503271
67 Net income, Form 1120-A	*5460	-	*5460	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1173654	*672	94566	129314	130239	108548	228888	66107	109814	62393	85022	51027	107064
70 Statutory special deductions, total	255172	979	26051	25965	28977	32168	31035	*1459	*2707	18177	1799	29154	56703
71 Net operating loss deduction	219177	979	25581	25946	28957	31865	28481	*1358	*2544	*16910	1261	26184	29111
72 Dividends received deduction	35996	-	*469	*19	*20	*303	2555	*101	*163	*1266	538	2970	27591
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4396932	-	24154	51209	56396	61086	117922	39615	96532	116306	135030	357884	3340798
75 Income tax before credits, total	1509302	8	3623	8142	9389	12168	35304	13491	33152	40661	46835	126311	1180218
76 Regular tax	1489127	-	3623	8142	9389	12162	33148	13096	32294	39545	45946	124017	1167767
77 Personal holding company tax	*130	-	-	-	-	-	*130	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	13762	8	-	-	-	*6	1886	*393	*741	*1035	704	1424	7567
80 Environmental tax	5624	-	-	-	-	-	-	*2	*25	82	148	483	4884
81 Foreign tax credit	1734	-	-	-	-	-	-	-	-	-	-	122	1613
82 U.S. Possessions tax credit	3128	-	-	-	-	-	-	-	-	-	-	-	3128
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	49117	-	*248	-	-	-	*328	*157	*256	1040	864	5529	40695
86 Prior year minimum tax credit	42374	-	-	-	-	-	*732	-	*390	*2455	2225	1599	34975
87 Income tax after credits, total	1412948	8	3375	8142	9389	12168	34244	13334	32506	37167	43746	119061	1099808

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	19716	*4	6633	5617	3161	2320	1535	157	122	***	37	***	41
2 Total assets	77848596	-	316676	863278	1153947	1637260	2933258	1041402	2000647	***	2435639	***	58915867
3 Cash	5563351	-	57274	148280	187592	275056	444030	96539	203378	***	218425	***	3354988
4 Notes and accounts receivable	5918579	-	*4357	36456	62217	119915	171164	68571	161733	***	203603	***	4752401
5 Less: Allowance for bad debts	50807	-	-	*68	*101	*45	*851	-	2628	***	3408	***	37625
6 Inventories	17357111	-	123415	357970	465126	529897	835862	323365	500150	***	553565	***	12316163
7 Investments in govt. obligations, Total	241627	-	-	-	*245	-	-	-	*2920	***	2000	***	220311
8 Tax-exempt securities	479661	-	-	-	*88	*5221	*4030	-	-	***	2876	***	437985
9 Other current assets	2290552	-	*2509	14951	40113	49162	102270	42614	66888	***	88934	***	1580280
10 Loans to stockholders	209589	-	*17134	35696	31504	18797	39402	*8517	*35621	***	1897	***	3834
11 Mortgage and real estate loans	83274	-	*4235	-	*10746	*13206	*11903	*3885	-	***	6257	***	10807
12 Other investments	4139796	-	*2993	*22226	32425	115725	248557	66329	188039	***	137508	***	3048215
13 Depreciable assets	52338875	-	234050	482685	791119	1214612	2235823	815463	1485831	***	1906895	***	37967636
14 Less: Accumulated depreciation	24348714	-	156033	342270	567176	816799	1330973	464868	785184	***	927312	***	16472927
15 Depletable assets	*121	-	-	-	*72	-	*48	-	-	***	-	***	-
16 Less: Accumulated depletion	*90	-	-	-	*42	-	*48	-	-	***	-	***	-
17 Land	4504492	-	*918	*14557	*20109	39540	77492	66071	75708	***	120089	***	3622832
18 Intangible assets (Amortizable)	1999284	-	*6486	*32017	64745	58701	35305	*8169	21795	***	66198	***	1457788
19 Less: Accumulated amortization	447987	-	*2990	*3310	35011	37115	16419	*1019	9040	***	40765	***	226504
20 Other assets	7569884	-	22327	64088	50175	51386	75662	7766	55436	***	98876	***	6879684
21 Total liabilities	77848596	-	316676	863278	1153947	1637260	2933258	1041402	2000647	***	2435639	***	58915867
22 Accounts payable	13963540	-	26860	100383	188055	277288	483042	214498	417194	***	413621	***	10761723
23 Mort, notes, and bonds under 1 yr	5145149	-	*10429	*39474	48623	84453	127973	44715	213666	***	67625	***	4236233
24 Other current liabilities	9046432	-	12915	28064	83146	128124	141069	76328	154678	***	281906	***	7568445
25 Loans from stockholders	991634	-	97387	79504	124657	104542	124731	*60093	*17092	***	21461	***	163731
26 Mort, notes, bonds, 1 yr or more	19012503	-	*69574	122626	312431	281932	611224	247710	362793	***	510842	***	14959850
27 Other liabilities	8388607	-	*1	1618	*12116	21539	13805	*14849	24432	***	156214	***	7902914
28 Net worth	21300730	-	99511	491608	384920	739382	1431415	383209	810794	***	983968	***	13322970
29 Capital stock	2964015	-	63484	117253	129467	136767	160674	40870	69713	***	76735	***	1900670
30 Paid-in or capital surplus	4702033	-	*43562	45597	113550	60644	58580	*26681	82148	***	64362	***	3660200
31 Retained earnings, appropriated	*48652	-	-	-	*13	*11346	*21554	-	*11976	***	796	***	2413
32 Retained earnings, unappropriate	11943842	-	22084	234748	130207	409718	719117	177139	323191	***	572126	***	7908071
33 Retained earnings (S CORP)	2729997	-	*-26517	123766	65693	186418	556747	*178346	378323	***	293975	***	493983
34 Less: Cost of treasury stock	1087808	-	*3102	*29756	*54010	65511	85256	*39827	54557	***	24026	***	642367
35 Total receipts	267783695	*122229	2190906	5832394	8460811	10271775	15829559	6369400	10949625	***	11522143	***	168621500
36 Business receipts	263215415	*119705	2153264	5805133	8372870	10173584	15672218	6271329	10811372	***	11334519	***	165352834
37 Interest	318791	1385	*422	1308	2660	7034	14521	2980	4418	***	10778	***	242574
38 Interest on govt. obligations, State and local	42399	-	-	-	-	*355	*167	*29	*582	***	789	***	38493
39 Rents	684901	416	-	*2494	*3765	6627	9471	*7202	3149	***	10900	***	572202
40 Royalties	*14518	-	-	-	-	-	-	-	*967	***	11442	***	2078
41 Net S-T cap gain less net LT loss	5451	-	-	-	*16	*121	*13	*302	*269	***	611	***	3716
42 Net L-T cap gain less net ST loss	78611	-	-	*66	*512	*2018	5009	*1642	*9040	***	5543	***	46165
43 Net gain, noncapital assets	114233	-	*11009	*3309	*6275	18454	12705	*6941	21059	***	3270	***	22846
44 Dividends, domestic corporations	35161	-	-	*27	*28	*431	2353	*144	*130	***	778	***	28463
45 Dividends, foreign corporations	*9619	-	-	-	-	-	*590	-	-	***	-	***	8240
46 Other receipts	3264598	*723	26211	20057	74685	63151	112512	78831	98637	***	143513	***	2303890
47 Total deductions	262489673	*120578	2147017	5701986	8308781	10096206	15550296	6294846	10777118	***	11299648	***	165080723
48 Cost of sales and operations	200807801	*104370	1603301	4649602	6563936	7947718	12493976	5099871	8592639	***	8946588	***	123790129
49 Compensation of officers	1068498	*465	84840	130194	151579	171061	145425	39602	56857	***	44582	***	166906
50 Repairs	1628610	*670	14168	34827	48131	57140	92829	46503	64703	***	79468	***	992941
51 Bad debts	239142	233	*576	5254	3700	8220	8627	3923	6887	***	10397	***	152896
52 Rent paid on business property	4503977	*228	107630	109161	159540	135058	235293	101396	163892	***	182026	***	2844737
53 Taxes paid	4094416	*1444	37267	100011	173771	147672	207147	77797	127260	***	162457	***	2652991
54 Interest paid	2116334	*31	7891	9286	40267	41688	64408	23653	41476	***	47224	***	1699066
55 Contributions or gifts	69677	-	*168	*238	816	883	1430	*282	1331	***	3041	***	53488
56 Amortization	123980	372	*410	*3745	7218	3739	5192	*658	7659	***	7904	***	73218
57 Depreciation	3881468	*1273	14700	53620	56828	94657	150395	54712	106661	***	142262	***	2833868
58 Depletion	*130	-	-	-	-	*130	-	-	-	***	-	***	-
59 Advertising	2108194	*2221	4629	23070	71965	112256	137715	49113	78922	***	83793	***	1332728
60 Pension, prof sh, stock, annuity	862093	*111	-	-	*2141	10742	24272	26243	15700	***	38312	***	680058
61 Employee benefit programs	3384298	*413	*517	7171	22034	40635	86371	43287	85954	***	93479	***	2743913
62 Net loss, noncapital assets	45282	2	*367	-	*10	*34	*661	*73	*1274	***	1443	***	28403
63 Other deductions	37555773	*8746	270554	575807	1006845	1324573	1896555	727731	1425903	***	1456674	***	25035382
64 Total receipts less total deducts	5294022	*1651	43889	130408	152030	175569	279264	74554	172507	***	222495	***	3540778
65 Const taxable inc frm rel frn corps	986	-	-	-	-	-	-	-	-	***	-	***	986
66 Net income, total	5252609	*1651	43889	130408	152030	175214	279096	74525	171925	***	221706	***	3503271
67 Net income, Form 1120-A	*4570	-	*4570	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	878593	*672	*21532	77100	82836	95211	161218	*42722	105322	***	85022	***	107064
70 Statutory special deductions, total	208419	979	12552	17680	23076	26526	30694	*1459	*2635	***	1799	***	56703
71 Net operating loss deduction	174453	979	12552	17661	23056	26224	28140	*1358	*2544	***	1261	***	29111
72 Dividends received deduction	33966	-	-	*19	*20	*301	2555	*101	*91	***	538	***	27591
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	4167114	-	9805	35627	46118	53477	87184	30344	63968	***	135030	***	3340798
75 Income tax before credits, total	1439410	8	1471	5607	7837	10393	25989	10222	22112	***	46835	***	1180218
76 Regular tax	1419913	-	1471	5607	7837	10387	23964	10006	21261	***	45946	***	1167767
77 Personal holding company tax	*130	-	-	-	-	-	*130	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	13219	8	-	-	-	*6	1755	*216	*741	***	704	***	7567
80 Environmental tax	5489	-	-	-	-	-	-	-	*17	***	148	***	4884
81 Foreign tax credit	1613	-	-	-	-	-	-	-	-	***	-	***	1613
82 U.S. Possessions tax credit	3128	-	-	-	-	-	-	-	-	***	-	***	3128
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	45848	-	-	-	-	-	*265	*157	*217	***	864	***	40695
86 Prior year minimum tax credit	41974	-	-	-	-	-	*607	-	*380	***	2225	***	34975
87 Income tax after credits, total	1346847	8	1471	5607	7837	10393	25118	10065	21515	***	43746	***	1099808

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

MINOR INDUSTRY 5490
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	13947	-	8243	3447	1354	*369	469	*24	*26	***	**	***	**
2 Total assets	4642179	-	401727	552003	438288	*259617	1000037	*183305	*412248	***	**	***	**
3 Cash	621192	-	67300	144331	87403	*35125	154055	*5933	*53405	***	**	***	**
4 Notes and accounts receivable	402780	-	10961	*48901	29257	*53234	114355	*21853	*66933	***	**	***	**
5 Less: Allowance for bad debts	3947	-	-	-	*83	-	*696	*154	*1241	***	-	***	**
6 Inventories	894130	-	87236	68636	83487	*66846	282979	*38154	*62524	***	**	***	**
7 Investments in govt. obligations, Total	*37185	-	*5533	-	-	-	*709	-	*30943	***	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets	145158	-	*18500	6564	*6860	*5914	32987	*17634	*8539	***	**	***	**
10 Loans to stockholders	47623	-	*9730	*5370	*1509	*5761	*15379	*1168	*6822	***	-	***	-
11 Mortgage and real estate loans	*5332	-	*5035	-	-	-	-	-	-	***	-	***	-
12 Other investments	203867	-	*171	*5783	*26010	*11850	*25288	*3904	*15134	***	**	***	**
13 Depreciable assets	3590948	-	448418	423895	440172	*141397	728346	*152918	*307600	***	**	***	**
14 Less: Accumulated depreciation	2023391	-	295724	246482	280212	*78219	407481	*82607	*185059	***	**	***	**
15 Depletable assets	*30276	-	*275	*18443	-	-	*2776	-	*8781	***	-	***	-
16 Less: Accumulated depletion	*6452	-	*220	*1537	-	-	*2082	-	*2613	***	-	***	-
17 Land	229588	-	*7350	*12249	*23497	*1675	*29312	*12959	*31220	***	**	***	**
18 Intangible assets (Amortizable)	108997	-	*23025	*25563	*36233	*6237	*8837	*7039	*1121	***	**	***	**
19 Less: Accumulated amortization	59450	-	*13047	*15905	*18739	*5238	*2911	*2142	*894	***	**	***	**
20 Other assets	418344	-	27182	56192	*2894	*15035	18183	*6646	*9033	***	**	***	**
21 Total liabilities	4642179	-	401727	552003	438288	*259617	1000037	*183305	*412248	***	**	***	**
22 Accounts payable	761559	-	37979	79158	44537	*74035	243991	*25991	*114756	***	**	***	**
23 Mort, notes, and bonds under 1 yr	220236	-	*23079	*11046	25106	*18473	76787	*21328	*10185	***	**	***	**
24 Other current liabilities	351623	-	23207	17752	20930	*28668	56888	*12973	*31350	***	**	***	**
25 Loans from stockholders	384935	-	104994	117888	83275	*28134	*11662	*10356	*26924	***	-	***	-
26 Mort, notes, bonds, 1 yr or more	1049279	-	77276	123306	116971	*25385	205319	*26873	*80133	***	**	***	**
27 Other liabilities	92317	-	*12833	*24028	*-29	*1996	*7663	-	*3428	***	**	***	**
28 Net worth	1782231	-	122358	178824	147499	*82927	397727	*85784	*145472	***	**	***	**
29 Capital stock	237911	-	91480	63406	31045	*14932	18981	*1694	*5018	***	**	***	**
30 Paid-in or capital surplus	553204	-	*17950	*45734	32797	*4904	65110	*23077	*17585	***	**	***	**
31 Retained earnings, appropriated	*11796	-	-	-	-	*3990	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	641621	-	49669	89169	83346	*27483	108753	*15685	*115786	***	**	***	**
33 Retained earnings (S CORP)	436382	-	-34969	-9060	*54653	*31618	206378	*57023	*17651	***	-	***	-
34 Less: Cost of treasury stock	98683	-	*1772	*10424	*54342	-	*1495	*11696	*10568	***	**	***	-
35 Total receipts	17932813	-	2433191	1978726	2334680	*2226391	4277908	*484286	*1471406	***	**	***	**
36 Business receipts	17655113	-	2395734	1966650	2324407	*2222835	4205439	*475772	*1436226	***	**	***	**
37 Interest	15648	-	*534	*678	*473	*285	*2357	*155	*2297	***	**	***	**
38 Interest on govt. obligations, State and local	*649	-	-	-	-	*55	-	-	*55	***	-	***	**
39 Rents	4147	-	*431	*314	*1	*135	*1103	-	*1469	***	-	***	**
40 Royalties	*42839	-	-	-	-	-	*272	*7098	-	***	-	***	**
41 Net S-T cap gain less net LT loss	*905	-	-	*50	-	*847	*8	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*17268	-	*12369	*14	*1019	-	-	-	*3842	***	-	***	-
43 Net gain, noncapital assets	17824	-	*15037	-	-	*77	*767	-	*549	***	-	***	-
44 Dividends, domestic corporations	*2717	-	*752	-	-	*3	-	-	*103	***	-	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	-	***	-
46 Other receipts	175703	-	8332	11021	8779	*2154	67963	*1260	*26866	***	-	***	**
47 Total deductions	17372168	-	2332309	1902646	2271098	*2199747	4179160	*451630	*1434223	***	**	***	**
48 Cost of sales and operations	11816080	-	1462004	1143053	1780792	*1732164	2897444	*224371	*1106342	***	**	***	**
49 Compensation of officers	380810	-	96953	79998	58685	*27592	67876	*8883	*18878	***	**	***	**
50 Repairs	166022	-	33966	14236	20819	*12851	32417	*4844	*12816	***	**	***	**
51 Bad debts	41849	-	*2064	*8564	2137	*1705	3691	*273	*3312	***	**	***	**
52 Rent paid on business property	572797	-	101447	91429	41598	*42803	112108	*26054	*25425	***	**	***	**
53 Taxes paid	376854	-	65056	57640	41489	*28056	86963	*9099	*21340	***	**	***	**
54 Interest paid	146157	-	11182	14600	16436	*9833	23607	*4796	*10764	***	**	***	**
55 Contributions or gifts	3347	-	*147	*323	*264	*299	*647	*59	*169	***	**	***	**
56 Amortization	23262	-	*8908	*6174	*2170	*505	3848	*689	*338	***	**	***	**
57 Depreciation	255308	-	39980	33172	31962	*11266	47313	*10519	*17182	***	**	***	**
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	263241	-	20395	23535	17778	*22195	103107	*22921	*5341	***	**	***	**
60 Pension, prof sh, stock, annuity	44130	-	-	*4152	*44	*1139	*2823	*734	*3469	***	**	***	**
61 Employee benefit programs	81325	-	*4316	*10237	*12042	*7272	17817	*3282	*5066	***	**	***	**
62 Net loss, noncapital assets	9006	-	-	*845	*90	*12	*745	*3852	*357	***	**	***	**
63 Other deductions	3191978	-	485892	414687	244792	*302056	778754	*131255	*203425	***	**	***	**
64 Total receipts less total deducts	560645	-	100882	76080	63582	*26643	98749	*32656	*37183	***	-	***	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	**	***	**
66 Net income, total	559996	-	100882	76080	63582	*26588	98749	*32656	*37128	***	-	***	-
67 Net income, Form 1120-A	*891	-	*891	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	295060	-	73034	52214	*47403	*13337	67670	*23385	*4492	***	-	***	-
70 Statutory special deductions, total	46753	-	*13499	*8284	*5900	*5643	*341	-	*72	***	-	***	-
71 Net operating loss deduction	44723	-	*13029	*8284	*5900	*5641	*341	-	-	***	-	***	-
72 Dividends received deduction	*2030	-	*469	-	-	*2	-	-	*72	***	-	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	229818	-	14349	*15582	*10278	*7609	30738	*9271	*32564	***	**	***	**
75 Income tax before credits, total	69893	-	2152	*2535	*1551	*1775	9315	*3269	*11040	***	**	***	**
76 Regular tax	69213	-	2152	*2535	*1551	*1775	9184	*3090	*11032	***	**	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	*543	-	-	-	-	-	*131	*177	-	***	**	***	**
80 Environmental tax	135	-	-	-	-	-	-	*2	*8	***	-	***	**
81 Foreign tax credit	122	-	-	-	-	-	-	-	-	***	-	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*3269	-	*248	-	-	-	*63	-	*39	***	**	***	**
86 Prior year minimum tax credit	*400	-	-	-	-	-	*125	-	*9	***	-	***	**
87 Income tax after credits, total	66101	-	1904	*2535	*1551	*1775	9127	*3269	*10991	***	**	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	65599	1821	18581	13299	8633	6238	12831	2770	1183	160	***	***	4
2 Total assets	94452011	-	870532	2260768	3023472	4547543	31007480	19015694	17173281	5292630	***	***	1790807
3 Cash	7227238	-	182527	386339	381449	552350	2289521	1191709	1268182	381364	***	***	92553
4 Notes and accounts receivable	12912448	-	82788	286715	665252	807579	3428658	2318486	2557682	765592	***	***	672255
5 Less: Allowance for bad debts	176622	-	-	*357	*3773	12779	25164	26064	44176	15497	***	***	5585
6 Inventories	50111283	-	362117	859093	1221631	2110525	19740749	11715188	8533840	2039588	***	***	464373
7 Investments in govt. obligations, Total	133171	-	*165	-	*4304	*935	*9624	*62342	*35175	*8377	***	***	-
8 Tax-exempt securities	28873	-	-	*6467	-	-	*2664	*5074	*844	*6462	***	***	-
9 Other current assets	2167015	-	15119	39839	49115	68665	709526	422401	405114	153983	***	***	11772
10 Loans to stockholders	940863	-	36484	63913	88145	45386	240054	176577	190187	57322	***	***	627
11 Mortgage and real estate loans	133859	-	-	*25781	*3602	*20189	26869	*20322	*22912	*10835	***	***	1425
12 Other investments	2337127	-	*5512	*18479	76181	133161	492305	374152	494330	316870	***	***	99121
13 Depreciable assets	28105177	-	455803	1092050	1129851	1617364	7236186	4421780	5110589	1943867	***	***	327433
14 Less: Accumulated depreciation	14674139	-	342497	730862	746543	998824	4152772	2338572	2430137	810919	***	***	58245
15 Depletable assets	*4898	-	-	-	-	-	*84	-	*2079	*3	***	***	-
16 Less: Accumulated depletion	*3387	-	-	-	-	-	*67	-	*1224	*3	***	***	-
17 Land	3105529	-	*11769	95059	88339	132244	500553	368176	678980	303039	***	***	131991
18 Intangible assets (Amortizable)	1148655	-	46771	70474	79115	36594	262650	219626	155489	51396	***	***	2443
19 Less: Accumulated amortization	520483	-	*37500	41515	25845	20726	143321	118818	63384	26381	***	***	373
20 Other assets	1470505	-	51474	89293	12649	54878	389363	203315	256798	106731	***	***	51016
21 Total liabilities	94452011	-	870532	2260768	3023472	4547543	31007480	19015694	17173281	5292630	***	***	1790807
22 Accounts payable	8767175	-	115730	293614	405795	682868	2340418	1054852	1128845	449338	***	***	747839
23 Mort, notes, and bonds under 1 yr	40100963	-	64374	161684	293951	991914	15233263	10633592	8338066	2100791	***	***	488780
24 Other current liabilities	5934260	-	42027	110498	130994	237129	1916471	1083237	1069380	387416	***	***	126040
25 Loans from stockholders	4066023	-	325504	341312	321720	371843	1305186	649246	563894	129313	***	***	-
26 Mort, notes, bonds, 1 yr or more	11490289	-	92888	344498	524826	710999	2902183	1868626	2309787	834564	***	***	194973
27 Other liabilities	1252674	-	22194	44189	25202	75817	283989	159825	228275	113183	***	***	49244
28 Net worth	22840628	-	207814	964973	1320985	1476972	7025971	3566316	3535034	1278024	***	***	183931
29 Capital stock	3668877	-	148493	213513	225088	284281	1378544	644355	424032	131108	***	***	4188
30 Paid-in or capital surplus	3473659	-	51026	175525	97464	201386	980353	572432	491744	234181	***	***	67079
31 Retained earnings, appropriated	50475	-	-	-	*22274	*5571	*15956	*257	*5339	*1079	***	***	-
32 Retained earnings, unappropriate	9489990	-	40856	268009	832279	936903	2943168	1020518	1101401	540670	***	***	56590
33 Retained earnings (S CORP)	7519085	-	51709	324409	269809	178516	2130560	1521767	1749465	454271	***	***	59495
34 Less: Cost of treasury stock	1361459	-	*84269	*16483	125929	129685	422610	193012	236946	83285	***	***	3421
35 Total receipts	406913915	1322134	8249393	14569445	14269885	17508034	144658698	90060554	71715051	17972019	***	***	3348737
36 Business receipts	400717340	1257912	8140145	14464625	14145342	17265436	142720458	88633200	70511302	17571157	***	***	3268636
37 Interest	759736	*5117	1578	7162	35268	51711	225303	124825	137560	70041	***	***	11968
38 Interest on govt. obligations, State and local	6825	-	-	-	*518	-	*281	*202	*178	*383	***	***	**
39 Rents	174838	*85	*63	*3065	*2588	4973	33408	29113	24913	23783	***	***	12823
40 Royalties	*3035	-	-	-	-	-	-	-	*52	*95	***	***	10
41 Net S-T cap gain less net LT loss	16304	-	-	-	-	*139	*157	*9701	*443	*5702	***	***	-
42 Net L-T cap gain less net ST loss	87737	*8911	*1876	*399	*2799	19049	21862	5997	14660	*2264	***	***	**
43 Net gain, noncapital assets	441107	*7784	*83959	29865	28448	53648	63239	27746	68001	33346	***	***	3
44 Dividends, domestic corporations	7157	-	*8	-	*484	*57	2259	*185	1638	*218	***	***	1988
45 Dividends, foreign corporations	140	-	-	-	-	-	-	-	-	-	***	***	46
46 Other receipts	4699697	42324	21764	64329	54438	113021	1591730	1229586	956304	265033	***	***	53262
47 Total deductions	401064017	1274708	8092800	14224454	13974131	17154104	142887013	89099437	70757409	17700232	***	***	3326308
48 Cost of sales and operations	343974672	1082412	6465056	11350140	11007985	14078642	124156590	78100444	61824685	15036151	***	***	3031423
49 Compensation of officers	4816760	40934	226740	413915	365772	356354	1727130	883849	561867	120379	***	***	7605
50 Repairs	1127966	1986	21904	52653	70030	61434	386340	187683	177744	52326	***	***	2845
51 Bad debts	323702	*4200	3078	12739	59368	28955	86044	29904	49925	13867	***	***	5472
52 Rent paid on business property	3868369	7670	226732	334943	280838	233718	1214527	669889	461344	143138	***	***	12538
53 Taxes paid	4269715	13405	170121	288502	238590	247003	1396943	724949	583894	275862	***	***	17696
54 Interest paid	2518998	9948	25186	66437	95936	156720	877080	469140	437217	140629	***	***	32975
55 Contributions or gifts	30888	*23	475	1008	1591	1749	9793	5894	4105	2101	***	***	296
56 Amortization	150510	*701	2870	7368	10128	3561	49302	31620	23582	7131	***	***	884
57 Depreciation	2606099	6068	39354	99187	96145	129832	637758	386027	499326	211007	***	***	16577
58 Depletion	*2467	-	-	-	-	-	-	-	*954	-	***	***	-
59 Advertising	3643027	8458	37627	76838	102086	135504	1285389	910861	668061	174639	***	***	20748
60 Pension, prof sh, stock, annuity	354208	*1259	*4653	*3125	8023	23695	96971	51235	44938	10534	***	***	2453
61 Employee benefit programs	1642741	5974	20426	30306	40648	54944	577875	358024	293555	84143	***	***	8489
62 Net loss, noncapital assets	24856	*1312	*711	*85	-	*524	3811	3038	1708	7500	***	***	2203
63 Other deductions	31709042	90358	847866	1487209	1596990	1641469	10381461	6286880	5124506	1420826	***	***	164104
64 Total receipts less total deducts	5849898	47426	156593	344991	295754	353930	1771685	961117	957642	271787	***	***	22429
65 Const taxable inc frm rel frn corps	*313	-	-	-	-	-	-	*313	-	-	***	***	-
66 Net income, total	5843386	47426	156593	344991	295237	353930	1771403	961229	957464	271404	***	***	22429
67 Net income, Form 1120-A	19915	-	15476	*4440	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	3154642	*15127	82160	224735	144242	144460	1016109	672762	565467	88932	***	***	2821
70 Statutory special deductions, total	629150	*26572	43996	43529	26405	75480	177733	62704	96495	29403	***	***	1678
71 Net operating loss deduction	623727	*26572	43991	43529	26065	75440	176029	62575	95264	29245	***	***	87
72 Dividends received deduction	5423	-	*5	-	*340	*40	1703	*130	1231	*158	***	***	1590
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	2061383	*5728	30436	76727	124590	133990	577742	226063	296566	153106	***	***	17930
75 Income tax before credits, total	625774	*1139	5148	12575	20814	26364	167080	77705	104222	55933	***	***	6143
76 Regular tax	601065	*1588	4565	12575	20814	25755	160245	73048	100225	52121	***	***	6119
77 Personal holding company tax	*21	-	-	-	-	-	-	-	-	*21	***	***	-
78 Recapture of investment credit	*278	-	-	-	-	-	*278	-	-	-	***	***	-
79 Alternative minimum tax	26667	*113	*583	-	-	*593	7269	5072	6329	2953	***	***	2
80 Environmental tax	682	-	-	-	-	16	*11	-	55	72	***	***	21
81 Foreign tax credit	*38	-	-	-	-	-	-	-	-	*12	***	***	12
82 U.S. Possessions tax credit	642	-	-	-	-	-	66	-	-	575	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	6874	-	*14	*134	-	*146	904	*733	1417	*73	***	***	1275
86 Prior year minimum tax credit	11777	-	-	-	*157	-	1357	2069	2987	1652	***	***	568
87 Income tax after credits, total	606443	*1139	5134	12441	20657	26219	164752	74903	99817	53620	***	***	4289

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Motor vehicle dealers

MINOR INDUSTRY 5515
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	28040	*279	5865	2729	2625	2604	10131	2605	1043	116	***	***	4
2 Total assets	71046140	-	206569	442775	954107	1892949	25795896	17923570	15218340	3722155	***	***	1790807
3 Cash	4853588	-	42814	87410	50802	202001	1712667	1068267	1140846	258578	***	***	92553
4 Notes and accounts receivable	9798755	-	*18169	69378	362246	354707	2795813	2192067	2237980	565688	***	***	672255
5 Less: Allowance for bad debts	126095	-	-	*318	*3216	*337	21078	25040	38953	10013	***	***	5585
6 Inventories	42142078	-	94382	221263	455645	1076660	17622205	11374126	7981528	1756652	***	***	464373
7 Investments in govt. obligations, Total	*71137	-	*165	-	-	-	*542	*62342	*3434	*2045	***	***	-
8 Tax-exempt securities	*14626	-	-	-	-	-	*2567	*5074	*22	*6462	***	***	-
9 Other current assets	1678428	-	*7398	*676	10989	36200	625453	394503	370485	118886	***	***	11772
10 Loans to stockholders	689509	-	*11648	*14187	26276	16095	184546	174550	178644	50170	***	***	627
11 Mortgage and real estate loans	77180	-	-	-	-	-	21966	*20322	*22912	*9683	***	***	1425
12 Other investments	1479677	-	*3410	*607	*3840	28084	282764	305402	401628	167284	***	***	99121
13 Depreciable assets	15336110	-	56368	84791	138787	376830	4633574	3735445	3870180	1053084	***	***	327433
14 Less: Accumulated depreciation	7811557	-	31783	49580	86114	230618	2738361	1986017	1763713	437851	***	***	58245
15 Depletable assets	*1919	-	-	-	-	-	-	-	*753	*3	***	***	-
16 Less: Accumulated depletion	*878	-	-	-	-	-	-	-	*247	*3	***	***	-
17 Land	1494452	-	*1861	*9182	*7866	24482	240784	310799	489985	112881	***	***	131991
18 Intangible assets (Amortizable)	618478	-	*833	*1429	*1503	*8204	169883	218509	138505	37980	***	***	2443
19 Less: Accumulated amortization	291696	-	*451	*1429	*507	*7647	77586	118058	53317	17955	***	***	373
20 Other assets	1020430	-	*1756	*5180	-14009	8288	340158	191277	237667	48581	***	***	51016
21 Total liabilities	71046140	-	206569	442775	954107	1892949	25795896	17923570	15218340	3722155	***	***	1790807
22 Accounts payable	4498965	-	*15673	*11277	64780	138269	1452389	856065	752722	226458	***	***	747839
23 Mort, notes, and bonds under 1 yr	37418756	-	*17159	*79129	129429	760715	14294881	10486121	8067618	1876112	***	***	488780
24 Other current liabilities	4126906	-	13229	6038	39531	63587	1466921	1036512	915904	243689	***	***	126040
25 Loans from stockholders	2959745	-	184847	80347	155414	168819	1082575	646774	529586	70985	***	***	-
26 Mort, notes, bonds, 1 yr or more	7409977	-	*16889	*65150	175714	168167	2007692	1576305	1958131	510323	***	***	194973
27 Other liabilities	737948	-	*13869	*6384	17968	38722	200391	102541	198453	37620	***	***	49244
28 Net worth	13893843	-	-55097	194450	371272	554670	5291048	3219251	2795926	756968	***	***	183931
29 Capital stock	2674490	-	48907	19684	83371	157413	1209271	627606	387149	83902	***	***	4188
30 Paid-in or capital surplus	2180485	-	*2952	*12130	66684	93127	828424	535740	426507	65153	***	***	67079
31 Retained earnings, appropriated	33148	-	-	-	*10517	-	*15956	*257	*5339	*1079	***	***	-
32 Retained earnings, unappropriate	5085066	-	-8052	58879	191387	317086	1945391	902392	903684	359920	***	***	56590
33 Retained earnings (S CORP)	4774665	-	*-25098	*105311	34745	8293	1605669	1339261	1214490	316004	***	***	59495
34 Less: Cost of treasury stock	854011	-	*73806	*1554	*15433	*21249	313663	186005	141241	69090	***	***	3421
35 Total receipts	319486652	*555307	1769405	2413094	4063877	8469555	125253656	85959348	64452078	13794237	***	***	3348737
36 Business receipts	314286312	*537784	1739071	2377187	3988564	8345204	123525872	84578724	63337838	13471076	***	***	3268636
37 Interest	662765	*3862	*695	*2443	23886	33976	211188	123004	134578	65841	***	***	11968
38 Interest on govt. obligations, State and local	1006	-	-	-	-	-	*113	*174	*120	*118	***	***	-
39 Rents	131193	*85	*63	*2444	*316	*2913	22161	27327	21806	16032	***	***	12823
40 Royalties	*59	-	-	-	-	-	-	-	*46	-	***	***	10
41 Net S-T cap gain less net LT loss	10230	-	-	-	-	-	*153	*9701	*370	-	***	***	-
42 Net L-T cap gain less net ST loss	62469	*3673	*1715	-	*669	*12222	20361	5997	8828	*1797	***	***	-
43 Net gain, noncapital assets	243350	*1664	*16865	*11208	*16418	*14626	38086	27110	62360	24723	***	***	3
44 Dividends, domestic corporations	4179	-	*8	-	-	-	389	*114	1436	*116	***	***	1988
45 Dividends, foreign corporations	46	-	-	-	-	-	-	-	-	-	***	***	46
46 Other receipts	4085041	*8239	*10989	19812	34023	60615	1435332	1187198	884696	214534	***	***	53262
47 Total deductions	315663711	*541900	1721051	2325517	3941003	8334711	123837848	85066454	63682923	13638950	***	***	3326308
48 Cost of sales and operations	276948195	*455590	1431288	1937273	3290352	7302751	109050428	74904021	55908279	11837094	***	***	3031423
49 Compensation of officers	3190602	*23899	30000	55447	86625	124331	1364155	845655	497844	92821	***	***	7605
50 Repairs	671092	*843	9156	8558	16262	20026	272049	163033	134079	27180	***	***	2845
51 Bad debts	229813	*393	*185	*2417	49445	12812	64934	25821	44454	7611	***	***	5472
52 Rent paid on business property	2291733	*3118	18903	35848	31804	78245	936292	605060	397979	98906	***	***	12538
53 Taxes paid	2578194	*4445	20771	38985	51323	65447	1004084	672277	504014	113794	***	***	17696
54 Interest paid	1921885	*3147	7352	17299	31829	75138	715771	440936	393790	102856	***	***	32975
55 Contributions or gifts	20257	*23	*84	*243	348	636	7022	5551	3743	1255	***	***	296
56 Amortization	93756	*71	*309	*15	*923	*1077	32844	31295	18220	4694	***	***	884
57 Depreciation	1486835	*1778	7242	13234	14062	31548	398301	331849	397812	131371	***	***	16577
58 Depletion	*2447	-	-	-	-	-	-	-	*953	-	***	***	-
59 Advertising	3091116	*5277	9834	15532	36944	59390	1151310	877293	640841	159516	***	***	20748
60 Pension, prof sh, stock, annuity	184837	*59	*1979	*1689	*2530	4108	75794	45558	35610	7209	***	***	2453
61 Employee benefit programs	1278101	*2391	*1248	*505	8183	33315	514950	350616	261521	56710	***	***	8489
62 Net loss, noncapital assets	17829	*169	-	-	-	*169	1773	3030	1390	*7413	***	***	2203
63 Other deductions	21657020	*40698	182701	198472	320373	525718	8248141	5764459	4442392	990519	***	***	164104
64 Total receipts less total deducts	3822941	*13407	48354	87576	122874	134844	1415808	892894	769156	155287	***	***	22429
65 Const taxable inc frm rel frn corps	*313	-	-	-	-	-	-	*313	-	-	***	***	-
66 Net income, total	3822248	*13407	48354	87576	122874	134844	1415694	893033	769035	155169	***	***	22429
67 Net income, Form 1120-A	*3541	-	*3456	*85	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	2240155	*617	*30659	*71886	72025	75226	846842	628605	428496	51637	***	***	2821
70 Statutory special deductions, total	407356	*10397	12286	*3423	*3688	17280	154960	56397	90401	21132	***	***	1678
71 Net operating loss deduction	404138	*10397	12281	*3423	*3688	17280	154681	56317	89315	21044	***	***	87
72 Dividends received deduction	3218	-	*5	-	-	-	279	*80	1086	*87	***	***	1590
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	1176317	*2393	*5409	*12268	47161	42338	414072	208332	251197	82438	***	***	17930
75 Income tax before credits, total	372778	*602	*812	*1840	8433	7617	121462	71619	88823	31652	***	***	6143
76 Regular tax	352147	*490	*812	*1840	8433	7617	115021	67183	84924	28075	***	***	6119
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	*278	-	-	-	-	-	*278	-	-	-	***	***	-
79 Alternative minimum tax	22901	*113	-	-	-	-	6875	4851	6252	2776	***	***	2
80 Environmental tax	209	-	-	-	-	-	*11	-	*34	34	***	***	21
81 Foreign tax credit	12	-	-	-	-	-	-	-	-	-	***	***	12
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	4409	-	*14	*133	-	*83	*344	*617	904	*71	***	***	1275
86 Prior year minimum tax credit	7008	-	-	-	-	-	*336	1628	2138	1430	***	***	568
87 Income tax after credits, total	361349	*602	*797	*1707	8433	7534	120782	69375	85781	30150	***	***	4289

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Gasoline
service stations

MINOR INDUSTRY 5541 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	17296	*73	7634	4763	2200	1464	953	91	80	25	***	***	**
2 Total assets	9657277	-	397025	835767	739563	1057233	1969873	651446	1142585	891414	***	***	**
3 Cash	1342001	-	110212	169087	136951	207058	326756	100832	89804	88446	***	***	**
4 Notes and accounts receivable	1155964	-	26910	81642	81719	238793	209516	*60197	137175	77950	***	***	**
5 Less: Allowance for bad debts	9018	-	-	-	-	*164	*436	*496	1342	*2215	***	***	**
6 Inventories	1457885	-	113163	173782	114342	134650	249125	*111851	178870	62015	***	***	**
7 Investments in govt. obligations, Total	*50852	-	-	-	*4304	-	*9082	-	*31133	*6332	***	***	-
8 Tax-exempt securities	*6299	-	-	*6202	-	-	*97	-	-	-	***	***	-
9 Other current assets	209544	-	*5941	29563	29294	9159	38560	*6799	22792	20238	***	***	**
10 Loans to stockholders	138551	-	*16247	*26761	*27751	*18698	42171	*1587	*2600	*2688	***	***	**
11 Mortgage and real estate loans	*45122	-	-	*25026	-	*15622	*3835	-	-	*597	***	***	-
12 Other investments	509427	-	-	*9007	*40747	*30157	122592	*31600	67967	117827	***	***	**
13 Depreciable assets	7578626	-	278916	608476	500478	727280	1553317	*568066	942917	604481	***	***	**
14 Less: Accumulated depreciation	4200650	-	220659	407486	320375	422262	817472	*286662	514839	266174	***	***	**
15 Depletable assets	*1326	-	-	-	-	-	-	-	*1326	-	***	***	-
16 Less: Accumulated depletion	*977	-	-	-	-	-	-	-	*977	-	***	***	-
17 Land	1046890	-	*8813	*24866	59882	73628	205642	*46938	171946	167675	***	***	**
18 Intangible assets (Amortizable)	228873	-	*45136	*57078	*53454	11993	25248	*611	11831	*5234	***	***	**
19 Less: Accumulated amortization	123132	-	*36809	*32755	*9673	9193	14959	*562	*5333	*2161	***	***	**
20 Other assets	219694	-	49153	64518	20688	21814	16801	*10685	6716	8482	***	***	**
21 Total liabilities	9657277	-	397025	835767	739563	1057233	1969873	651446	1142585	891414	***	***	**
22 Accounts payable	1526996	-	51316	112196	64213	149125	365891	122410	202700	80546	***	***	**
23 Mort, notes, and bonds under 1 yr	619219	-	*14085	34975	19708	74994	136706	*55854	68722	125183	***	***	**
24 Other current liabilities	690266	-	17566	29919	29090	55570	165448	*31287	94898	105941	***	***	**
25 Loans from stockholders	547001	-	125330	82202	102168	86164	70346	*771	*26678	*53341	***	***	-
26 Mort, notes, bonds, 1 yr or more	2107581	-	*21452	144037	180825	339166	455493	*181541	230781	175994	***	***	**
27 Other liabilities	226004	-	*8073	*15123	*3694	*22015	23666	*52784	15550	*47469	***	***	**
28 Net worth	3940212	-	159203	417315	339864	330198	752324	206798	503255	302940	***	***	**
29 Capital stock	433873	-	49118	110062	56018	50824	90944	13010	24762	31080	***	***	**
30 Paid-in or capital surplus	426803	-	*22950	94055	*16335	49000	54829	*8224	61419	107427	***	***	**
31 Retained earnings, appropriated	*13587	-	-	-	*8016	*5571	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	1578103	-	40610	75106	195856	171976	425566	*88716	*87023	*53654	***	***	**
33 Retained earnings (S CORP)	1706242	-	56581	138269	84369	97548	222277	*99872	416508	*122214	***	***	**
34 Less: Cost of treasury stock	218397	-	*10055	*177	*20730	*44721	*41293	*3024	*86456	*11435	***	***	-
35 Total receipts	52639151	*308663	5248264	8536712	6108940	4658561	10125617	2988619	5549373	2769280	***	***	**
36 Business receipts	52129473	*293137	5178426	8481279	6077389	4605760	10048254	2970566	5505666	2708301	***	***	**
37 Interest	34721	*1017	*514	*2869	5269	9881	4443	*401	*772	*2848	***	***	**
38 Interest on govt. obligations, State and local	*2380	-	-	-	*518	-	-	-	-	*177	***	***	**
39 Rents	26730	-	-	*621	*2006	*381	7159	*1617	*2653	*7447	***	***	**
40 Royalties	*876	-	-	-	-	-	-	-	*6	*95	***	***	**
41 Net S-T cap gain less net LT loss	*5836	-	-	-	-	*61	-	-	*73	*5702	***	***	-
42 Net L-T cap gain less net ST loss	18463	*5237	*162	-	*1283	*5521	*1409	-	*3636	*466	***	***	**
43 Net gain, noncapital assets	143141	*4637	*62081	*16226	*10764	*18268	15995	*539	5045	*2398	***	***	**
44 Dividends, domestic corporations	899	-	-	-	*166	-	*397	-	*113	*58	***	***	-
45 Dividends, foreign corporations	94	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	276538	*4634	*7081	35717	11544	18689	47959	*15496	31408	41789	***	***	**
47 Total deductions	51687712	*299546	5175657	8382881	6045803	4557857	9980027	2945259	5417222	2707219	***	***	**
48 Cost of sales and operations	43147503	*255348	4229670	7096959	5079333	3746364	8243898	2369727	4704090	2206178	***	***	**
49 Compensation of officers	689602	*9384	124327	185109	94805	69724	117518	*22222	40245	13586	***	***	**
50 Repairs	282236	*918	7686	27060	33308	20624	77214	*19651	36239	16938	***	***	**
51 Bad debts	37376	*255	*371	6789	2859	8932	6180	*1731	2341	4138	***	***	**
52 Rent paid on business property	789947	*75	157042	166131	134590	63763	118701	*52376	39000	21874	***	***	**
53 Taxes paid	1002107	*4980	124693	143222	82722	92286	253942	35787	52743	137228	***	***	**
54 Interest paid	236043	*1363	6296	24295	30595	37627	47771	17227	23231	19824	***	***	**
55 Contributions or gifts	4479	-	*112	*155	*505	*204	1667	*230	*225	*661	***	***	**
56 Amortization	25030	-	*2401	*5078	*4838	*924	3869	*259	4017	*800	***	***	**
57 Depreciation	573638	*1706	20915	43355	37378	53988	113687	*45735	64856	40605	***	***	**
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	***	***	-
59 Advertising	119161	*334	9988	14821	9270	13567	14348	*19288	6558	5557	***	***	**
60 Pension, prof sh, stock, annuity	39066	*1027	*2674	-	*658	*9143	6689	*4525	5350	*1454	***	***	**
61 Employee benefit programs	123440	*3125	*11396	9822	10277	4832	15453	*3369	15432	13204	***	***	**
62 Net loss, noncapital assets	2091	*3	*711	-	-	*57	*303	-	*204	*86	***	***	**
63 Other deductions	4615992	*21027	477373	660084	524665	435823	958786	353131	422689	225088	***	***	**
64 Total receipts less total deducts	951438	*9117	72607	153832	63138	100704	145590	43360	132151	62062	***	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	949059	*9117	72607	153832	62620	100704	145590	43360	132151	61885	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	537454	-	44818	103163	30596	37681	69304	*26726	89318	*23392	***	***	**
70 Statutory special deductions, total	123780	*6811	*16466	24634	9550	*28935	*9338	*6258	*5475	*7880	***	***	-
71 Net operating loss deduction	123165	*6811	*16466	24634	9432	*28935	*9075	*6258	*5396	*7839	***	***	-
72 Dividends received deduction	616	-	-	-	*118	-	*263	-	*79	*41	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	287905	*2306	11323	*26034	22475	34088	66947	*10376	*37364	*30613	***	***	**
75 Income tax before credits, total	82906	*187	2281	*4339	3748	8095	19676	*3697	*12802	*10631	***	***	**
76 Regular tax	79767	*749	1698	*4339	3748	7502	19311	*3499	*12705	*10411	***	***	**
77 Personal holding company tax	*21	-	-	-	-	-	-	-	-	*21	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	3347	-	*583	-	-	*593	*366	*199	*77	*177	***	***	-
80 Environmental tax	106	-	-	-	-	-	-	-	*20	*22	***	***	**
81 Foreign tax credit	*26	-	-	-	-	-	-	-	-	*12	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	1025	-	-	*1	-	*63	*209	*117	*152	-	***	***	-
86 Prior year minimum tax credit	3499	-	-	-	*157	-	*144	*442	*823	*185	***	***	**
87 Income tax after credits, total	78356	*187	2281	*4338	3591	8032	19323	*3139	*11827	*10434	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	20262	*1469	5083	5806	3809	2171	1747	*74	60	19	***	***	**
2 Total assets	13748593	-	266939	982226	1329802	1597361	3241711	*440678	812356	679061	***	***	**
3 Cash	1031649	-	29501	129843	193696	143291	250099	*22610	37531	*34339	***	***	**
4 Notes and accounts receivable	1957728	-	37709	135694	221286	214079	423329	*66221	182527	121953	***	***	**
5 Less: Allowance for bad debts	41508	-	-	*39	*557	*12278	3650	*528	3880	*3268	***	***	**
6 Inventories	6511320	-	154573	464048	651643	899214	1869418	*229211	373441	220920	***	***	**
7 Investments in govt. obligations, Total	*11182	-	-	-	-	*935	-	-	*608	-	***	***	-
8 Tax-exempt securities	*7948	-	-	*265	-	-	-	-	*822	-	***	***	-
9 Other current assets	279043	-	*1780	9600	8832	23306	45513	*21099	11837	*14859	***	***	**
10 Loans to stockholders	112803	-	*8589	*22965	34118	*10593	13337	*440	*8944	*4464	***	***	**
11 Mortgage and real estate loans	11557	-	-	*756	*3602	*4567	*1068	-	-	*555	***	***	-
12 Other investments	348023	-	*2102	*8866	31594	74920	86949	*37149	24735	*31759	***	***	**
13 Depreciable assets	5190441	-	120519	398783	490586	513254	1049294	*118269	297493	286303	***	***	**
14 Less: Accumulated depreciation	2661932	-	90055	273796	340055	345943	596939	*65893	151585	106894	***	***	**
15 Depletable assets	*1653	-	-	-	-	-	*84	-	-	-	***	***	-
16 Less: Accumulated depletion	*1532	-	-	-	-	-	*67	-	-	-	***	***	-
17 Land	564187	-	*1094	61012	20591	34134	54127	*10438	17049	*22483	***	***	**
18 Intangible assets (Amortizable)	301304	-	*801	11967	24157	*16396	67520	*506	*5152	*8183	***	***	-
19 Less: Accumulated amortization	105655	-	*240	*7331	15664	*3885	50776	*198	*4733	*6265	***	***	-
20 Other assets	230381	-	*564	19594	5971	24776	32404	*1353	12415	49668	***	***	**
21 Total liabilities	13748593	-	266939	982226	1329802	1597361	3241711	*440678	812356	679061	***	***	**
22 Accounts payable	2741214	-	48741	170142	276802	395474	522138	*76377	173423	142334	***	***	**
23 Mort, notes, and bonds under 1 yr	2062988	-	*33130	47580	144814	156204	801676	*91617	201725	*99496	***	***	**
24 Other current liabilities	1117088	-	11232	74541	62373	117972	284102	*15438	58578	37787	***	***	**
25 Loans from stockholders	559276	-	*15328	178763	64138	116860	152265	*1700	*7629	*4987	***	***	-
26 Mort, notes, bonds, 1 yr or more	1972731	-	*54548	135311	168287	203666	438998	*110779	120875	*148247	***	***	**
27 Other liabilities	288722	-	*252	22682	*3540	15080	59932	*4500	*14272	*28093	***	***	**
28 Net worth	5006574	-	103708	353207	609848	592104	982599	*140267	235853	218116	***	***	**
29 Capital stock	560513	-	50469	83767	85698	76045	78329	*3740	12121	16126	***	***	**
30 Paid-in or capital surplus	866371	-	*25124	69339	14444	59259	97099	*28468	3818	*61601	***	***	**
31 Retained earnings, appropriated	*3741	-	-	-	*3741	-	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	2826822	-	8298	134024	445035	447840	572210	*29410	*110695	*127096	***	***	**
33 Retained earnings (S CORP)	1038178	-	*20226	80829	150695	72675	302614	*82633	118467	*16053	***	***	-
34 Less: Cost of treasury stock	289051	-	*408	*14752	89766	63715	67654	*3983	*9248	*2760	***	***	**
35 Total receipts	34788112	*458164	1231724	3619640	4097068	4379918	9279426	*1112587	1713600	1408501	***	***	**
36 Business receipts	34301554	*426991	1222648	3606159	4079389	4314472	9146331	*1083910	1667797	1391780	***	***	**
37 Interest	62250	*238	*369	1851	6113	7854	9673	*1420	*2209	*1352	***	***	**
38 Interest on govt. obligations, State and local	3439	-	-	-	-	-	*168	*28	*58	*88	***	***	**
39 Rents	16914	-	-	-	*266	*1679	4088	*169	*454	*305	***	***	-
40 Royalties	2099	-	-	-	-	-	-	-	-	-	***	***	-
41 Net S-T cap gain less net LT loss	*239	-	-	-	-	*79	*5	-	-	-	***	***	**
42 Net L-T cap gain less net ST loss	6804	-	-	*399	*846	*1307	*92	-	*2196	-	***	***	**
43 Net gain, noncapital assets	54616	*1483	*5013	*2431	*1266	20754	9158	*97	*595	*6224	***	***	**
44 Dividends, domestic corporations	2079	-	-	-	*317	*57	*1472	*71	*89	*43	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	**
46 Other receipts	338118	*29451	*3694	8799	8870	33716	108438	*26893	40200	*8710	***	***	**
47 Total deductions	33712594	*433262	1196093	3516056	3987325	4261536	9069138	*1087723	1657264	1354064	***	***	**
48 Cost of sales and operations	23878975	*371474	804097	2315909	2638300	3029527	6862264	*826696	1212316	992878	***	***	**
49 Compensation of officers	936555	*7651	72413	173360	184342	162299	245457	*15972	23777	*13972	***	***	**
50 Repairs	174638	*225	5062	17036	20460	20784	37077	*4999	7426	8208	***	***	**
51 Bad debts	56513	*3552	*2523	3533	7065	7212	14930	*2352	3129	2118	***	***	**
52 Rent paid on business property	786688	*4477	50786	132963	114444	91711	159534	*12453	24365	*22358	***	***	**
53 Taxes paid	689414	*3981	24656	106295	104544	89269	138917	*16885	27137	24840	***	***	**
54 Interest paid	361069	*5438	11538	24842	33512	43956	113537	*10976	20196	*17949	***	***	**
55 Contributions or gifts	6152	-	*280	610	739	909	1104	*114	*138	*185	***	***	**
56 Amortization	31724	*630	*160	2274	4367	*1559	12589	*65	*1344	*1637	***	***	**
57 Depreciation	545626	*2585	11198	42598	44705	44296	125769	*8443	36658	39031	***	***	-
58 Depletion	20	-	-	-	-	-	-	-	-	-	***	***	**
59 Advertising	432750	*2846	17805	46485	55872	62546	119731	*14280	20661	*9567	***	***	**
60 Pension, prof sh, stock, annuity	130304	*173	-	*1436	*4836	*10444	14489	*1152	*3977	*1871	***	***	**
61 Employee benefit programs	241199	*458	7782	19979	22188	16797	47473	*4038	16602	*14229	***	***	**
62 Net loss, noncapital assets	4937	*1140	-	*85	-	*298	*1735	*8	*113	1	***	***	**
63 Other deductions	5436030	*28633	187792	628652	751952	679929	1174534	*169290	259424	205219	***	***	**
64 Total receipts less total deducts	1075518	*24902	35631	103583	109743	118382	210287	*24864	56336	54437	***	***	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	**
66 Net income, total	1072079	*24902	35631	103583	109743	118382	210120	*24836	56278	54349	***	***	-
67 Net income, Form 1120-A	*16375	-	*12020	*4355	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	377032	*14510	*6683	49686	41621	31553	99963	*17432	47654	*13903	***	***	**
70 Statutory special deductions, total	98014	*9364	*15244	*15472	13167	29264	13434	*50	*619	*392	***	***	-
71 Net operating loss deduction	96424	*9364	*15244	*15472	*12945	29224	12273	-	*553	*361	***	***	**
72 Dividends received deduction	1590	-	-	-	*222	*40	*1161	*50	*66	*30	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	**
74 Income subject to tax	597161	*1028	*13704	38424	54955	57565	96722	*7355	*8005	*40055	***	***	**
75 Income tax before credits, total	170089	*350	*2056	6395	8633	10653	25942	*2389	*2597	*13651	***	***	**
76 Regular tax	169151	*350	*2056	6395	8633	10637	25913	*2366	*2597	*13635	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*418	-	-	-	-	-	*28	*22	-	-	***	***	**
80 Environmental tax	367	-	-	-	-	16	-	-	-	*16	***	***	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	642	-	-	-	-	-	66	-	-	575	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	**
85 General business credit	1440	-	-	-	-	-	*351	-	*361	*2	***	***	-
86 Prior year minimum tax credit	*1270	-	-	-	-	-	*877	-	*26	*37	***	***	**
87 Income tax after credits, total	166738	*350	*2056	6395	8633	10653	24647	*2389	*2209	*13037	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	22039	*236	8423	7721	2703	1828	843	121	84	22	23	20	15
2 Total assets	37419468	-	444803	1232729	940907	1247990	1664245	835127	1295080	764333	1516087	3060549	24417617
3 Cash	2034304	-	72629	158876	109857	172669	257122	95072	110682	49612	82760	250094	674931
4 Notes and accounts receivable	5056814	-	44824	112385	98818	156817	96589	119526	100943	56368	151687	433114	3685743
5 Less: Allowance for bad debts	172078	-	-	*135	*606	*237	*1375	*2651	*2621	*2503	5462	52793	103694
6 Inventories	12099656	-	278086	712954	475087	607947	856206	430384	629230	294917	616018	995381	6203447
7 Investments in govt. obligations, Total	*30024	-	-	-	-	-	-	-	-	*2489	472	24752	2312
8 Tax-exempt securities	*29680	-	-	-	*15790	-	*1867	-	*6084	*196	4046	1696	-
9 Other current assets	1997294	-	12688	61963	46197	64944	76895	36756	49952	126480	67948	171881	1281591
10 Loans to stockholders	83070	-	*5183	14187	34752	*2244	*8032	*3983	*10339	*1093	1494	1763	-
11 Mortgage and real estate loans	*21145	-	-	*7700	-	*1201	*2003	-	*3570	*516	4035	2120	-
12 Other investments	5863300	-	*5406	*22787	*41571	74127	48748	*13715	27705	*47316	60628	174869	5346428
13 Depreciable assets	15026686	-	80464	280661	263613	342238	534179	256341	630536	305696	658637	1355268	10319054
14 Less: Accumulated depreciation	6530729	-	59857	170775	164136	229892	296057	143461	315488	135927	271345	555664	4188127
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	295159	-	-	-	*330	*11325	*19077	*11363	*13266	*6478	33897	56466	142957
18 Intangible assets (Amortizable)	1953621	-	*465	40829	*32050	*5977	18488	*5930	*18990	*6844	54789	113934	1655326
19 Less: Accumulated amortization	392839	-	*173	16214	*16902	*3677	11982	*2554	*9640	*3574	13161	23605	291356
20 Other assets	24362	-	5087	7514	4485	42307	54453	*10724	21532	8333	69644	111276	-310993
21 Total liabilities	37419468	-	444803	1232729	940907	1247990	1664245	835127	1295080	764333	1516087	3060549	24417617
22 Accounts payable	6111958	-	93346	204531	151798	248676	445821	140143	241095	126795	208564	439096	3812092
23 Mort, notes, and bonds under 1 yr	2183382	-	*19915	77612	30189	94811	96079	136494	124222	*68426	74483	47343	1413808
24 Other current liabilities	4219623	-	43475	89719	64265	69012	110113	67579	99283	76203	126010	324516	3149448
25 Loans from stockholders	663848	-	95233	194400	129133	95593	43439	*11854	*23407	*2310	5259	40347	22873
26 Mort, notes, bonds, 1 yr or more	4751226	-	*34538	103006	83189	53983	165513	120205	212728	*49078	335035	374740	3219210
27 Other liabilities	947882	-	*-0	*5920	*3367	*30402	16591	*12618	22148	*9160	61565	133494	652617
28 Net worth	18541548	-	158296	557541	478965	655513	786689	346235	572196	432361	705171	1701013	12147569
29 Capital stock	2864700	-	120876	139268	102510	67577	77007	34069	29829	16927	116371	129162	2031102
30 Paid-in or capital surplus	4064543	-	*26616	72278	27035	216634	30790	*126904	44777	92225	186980	457641	2782664
31 Retained earnings, appropriated	*17636	-	-	-	-	*10304	*7332	-	-	-	-	-	-
32 Retained earnings, unappropriate	11121605	-	-30649	260712	249243	378301	368763	*26039	264313	*256818	283061	1069586	7995418
33 Retained earnings (S CORP)	1285538	-	41454	85283	135419	-4240	324364	*163142	255904	*70826	131990	81397	-
34 Less: Cost of treasury stock	812474	-	-	-	*35242	*13063	*21566	*3920	*22626	4436	13231	36773	661616
35 Total receipts	76112672	*353851	2022234	3998999	2213332	3047717	3860422	1830517	3680940	1908196	3385389	6318162	43492912
36 Business receipts	73638606	*337494	1998695	3883660	2185609	3005764	3829036	1822026	3626234	1851079	3331894	6137447	41629668
37 Interest	507926	1343	758	2821	4460	7294	4678	*1288	10177	*4793	9564	47842	412909
38 Interest on govt. obligations, State and local	21514	-	-	-	*1602	-	*292	-	*130	*962	615	8167	9746
39 Rents	106718	*202	-	-	-	*490	*2140	*372	*1932	*3349	7929	14712	75592
40 Royalties	485624	3006	-	-	-	*15	-	-	-	*1498	7956	24320	448830
41 Net S-T cap gain less net LT loss	*1381	-	-	-	*103	-	*3	-	-	-	1	659	616
42 Net L-T cap gain less net ST loss	181351	*10328	*691	-	*6525	*5178	*437	-	*6219	*49	323	2493	149107
43 Net gain, noncapital assets	11199	400	-	*1195	*18	*184	*6	*303	*888	*7	473	535	7190
44 Dividends, domestic corporations	60970	-	-	*495	*190	*354	*1859	-	*304	*28	74	334	57330
45 Dividends, foreign corporations	*15939	-	-	-	-	-	*86	-	-	-	-	3	15849
46 Other receipts	1081443	*1078	*22091	110828	14825	28438	21884	6529	35056	46430	26559	81650	686076
47 Total deductions	72564929	*330252	1928912	3755052	2108538	2954073	3743961	1734875	3577761	1819009	3235693	5988514	41388289
48 Cost of sales and operations	44470706	*202481	1159362	2438386	1329207	1809277	2299198	1170059	2186158	1155093	2042982	3601109	25077395
49 Compensation of officers	1069845	*3625	138889	160497	92157	158104	184750	35718	78647	23941	26131	44093	123295
50 Repairs	366432	*4767	4703	15711	7534	14797	16874	8407	20944	6212	19449	35976	211059
51 Bad debts	290977	342	*5599	*1368	2892	3125	4844	2552	5281	*2645	8474	41006	212850
52 Rent paid on business property	4729990	*12240	195645	348315	135701	125829	250440	97455	252532	91496	187499	314733	2718105
53 Taxes paid	1620657	*7739	38897	84022	66668	74119	100911	41100	70808	34769	67401	165176	869047
54 Interest paid	729905	*2097	9257	17044	17741	21096	24082	19153	23654	11347	35411	43150	505873
55 Contributions or gifts	41732	*662	*30	*387	354	1982	1528	*616	1800	*997	1431	7920	24025
56 Amortization	90430	*2441	*93	3787	*658	*1221	6144	*1123	2240	*420	5130	4761	62413
57 Depreciation	1412284	*5418	7572	24809	13261	22767	32290	16089	47557	24509	50402	101866	1065742
58 Depletion	*2	-	-	-	-	-	-	*2	-	-	-0	-	-
59 Advertising	1492406	*6788	37767	84408	40365	64972	82419	53831	100222	68933	87756	154135	710809
60 Pension, prof sh, stock, annuity	205147	*396	*6497	-	*3399	15160	11898	*2745	9300	*4576	7738	21089	122348
61 Employee benefit programs	561146	*3063	1703	6314	*3010	7700	17135	6344	19003	14903	29739	48597	403635
62 Net loss, noncapital assets	62853	-	-	*680	-	*857	*980	-	*1924	*2908	2292	4989	48223
63 Other deductions	15420416	*78195	322897	569322	395590	633070	710467	279680	757693	376263	663856	1399913	9233470
64 Total receipts less total deducts	3547743	*23599	93322	243948	104794	93643	116461	95643	103178	89186	149696	329648	2104624
65 Const taxable inc frm rel frn corps	24625	-	-	-	-	-	-	-	-	-	-	1164	23462
66 Net income, total	3550854	*23599	93322	243948	103192	93643	116169	95643	103048	88224	149081	322645	2118339
67 Net income, Form 1120-A	*2025	-	*68	*1956	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*332	*332	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	450069	-	37592	99044	40277	38231	60503	*52577	55651	*23513	34442	8240	-
70 Statutory special deductions, total	136645	*7335	8918	*5957	*3363	*5495	3327	*7995	*2183	*5026	18957	5876	62214
71 Net operating loss deduction	88924	*7335	8918	*5561	*3229	*5247	*2720	*7995	*1970	*5006	18905	5642	16396
72 Dividends received deduction	47721	-	-	*396	*133	*248	*606	-	*213	*20	52	234	45819
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2964140	16264	46812	138946	59553	49918	52339	*35071	45215	*59685	95683	308529	2056125
75 Income tax before credits, total	992025	5617	7022	26173	16253	10773	14340	*12050	15631	*20567	33142	107841	722616
76 Regular tax	987202	5592	7022	26173	16253	10773	14340	*11924	15340	*20488	32719	107315	719263
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	1369	-	-	-	-	-	-	*126	*291	*23	310	150	469
80 Environmental tax	3454	25	-	-	-	-	-	*-0	-	*56	112	376	2884
81 Foreign tax credit	12707	6	-	-	-	-	-	-	-	*16	65	326	12294
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	10600	-	-	-	-	-	*14	-	-	*153	222	525	9686
86 Prior year minimum tax credit	*1593	548	-	-	-	-	*109	-	-	*143	57	306	431
87 Income tax after credits, total	967125	5062	7022	26173	16253	10773	14217	*12050	15631	*20254	32798	106685	700205

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	25234	*1005	8340	5501	4684	3152	2246	174	63	28	***	***	6
2 Total assets	23295968	-	357419	860925	1695468	2255616	4461600	1216254	986447	1023000	***	***	6825567
3 Cash	1847344	-	81379	108276	223481	281306	422473	128381	85071	57124	***	***	255923
4 Notes and accounts receivable	5036089	-	54410	144719	290061	631613	1087168	250129	246769	342231	***	***	1077537
5 Less: Allowance for bad debts	147572	-	-	*220	*3660	5873	22705	*6335	7894	*6703	***	***	47121
6 Inventories	9097301	-	145002	432456	813704	930595	1782562	547089	359275	294876	***	***	2729454
7 Investments in govt. obligations, Total	*39542	-	-	-	-	*7453	*18119	-	-	-	***	***	-
8 Tax-exempt securities	*76482	-	-	-	-	*4486	*3680	-	*4531	-	***	***	-
9 Other current assets	742016	-	*8855	12825	51181	25511	203857	22298	28827	28189	***	***	262749
10 Loans to stockholders	165228	-	*13789	*16663	22765	34205	52602	*12007	*1556	*8186	***	***	-
11 Mortgage and real estate loans	*38847	-	-	-	-	*956	*8556	-	*846	*19095	***	***	-
12 Other investments	1552039	-	*14	*17422	*35981	77249	178335	27172	77649	14756	***	***	789056
13 Depreciable assets	7545340	-	129700	391958	511849	544705	1361101	449041	296811	356654	***	***	2240075
14 Less: Accumulated depreciation	3755821	-	88655	272794	296254	336936	752605	238364	151579	153424	***	***	902224
15 Depletable assets	*13479	-	*13479	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	*7468	-	*7468	-	-	-	-	-	-	-	***	***	-
17 Land	304634	-	*274	*591	27865	34854	53905	*23562	18152	*20017	***	***	51169
18 Intangible assets (Amortizable)	417275	-	*348	*1355	9012	*10966	20581	*2505	*23035	75163	***	***	135073
19 Less: Accumulated amortization	105753	-	*231	*1238	6345	*3419	3002	*734	*7457	47832	***	***	9210
20 Other assets	436968	-	6525	8911	15829	17945	46972	-497	10856	14667	***	***	243087
21 Total liabilities	23295968	-	357419	860925	1695468	2255616	4461600	1216254	986447	1023000	***	***	6825567
22 Accounts payable	4061387	-	80054	200517	329989	418429	935143	288597	158159	138035	***	***	972804
23 Mort, notes, and bonds under 1 yr	1773216	-	*40039	30234	95175	85418	354084	66371	68519	159668	***	***	573129
24 Other current liabilities	2306619	-	21200	74941	117446	160268	465775	159238	119017	134265	***	***	619273
25 Loans from stockholders	574774	-	78353	81102	125427	97628	119185	*46960	*6888	*1041	***	***	-
26 Mort, notes, bonds, 1 yr or more	2996600	-	*33454	124676	192752	180383	574272	156295	82448	178243	***	***	770417
27 Other liabilities	988443	-	*8423	13917	*5338	74089	49991	*6368	*27183	*14300	***	***	642882
28 Net worth	10594928	-	95896	335539	829341	1239403	1963150	492425	524232	397449	***	***	3247061
29 Capital stock	1469051	-	73744	73819	135054	163772	133791	6802	19699	12937	***	***	700368
30 Paid-in or capital surplus	1497598	-	*30837	91000	80862	116043	100452	61967	57546	122501	***	***	323316
31 Retained earnings, appropriated	*50278	-	-	*4591	*33728	*1905	*5262	-	-	-	***	***	-
32 Retained earnings, unappropriate	6188070	-	63	181630	420617	659306	1327651	*171082	233462	*85028	***	***	2585339
33 Retained earnings (S CORP)	2532647	-	13792	70789	210453	332967	518814	260364	254702	*211023	***	***	351107
34 Less: Cost of treasury stock	1142716	-	*22540	*86290	51374	34589	122820	*7789	*41176	*34040	***	***	713070
35 Total receipts	52556914	*639338	1930438	3644003	5014078	5742891	11507772	2947357	2631333	1978361	***	***	10387512
36 Business receipts	51210778	*620994	1893548	3628779	4942075	5665773	11331371	2868448	2518721	1915884	***	***	10032314
37 Interest	347896	*12691	*650	3589	4521	15700	38718	*2745	8082	*4547	***	***	157132
38 Interest on govt. obligations, State and local	8270	-	-	-	-	*1200	*1006	-	*1862	-	***	***	580
39 Rents	44158	1314	-	*1481	*4877	*2053	9471	-	*3275	*408	***	***	13737
40 Royalties	*17028	-	-	-	-	-	*1538	*421	*2	-	***	***	-
41 Net S-T cap gain less net LT loss	*786	-	-	-	-	-	*412	-	*367	-	***	***	-
42 Net L-T cap gain less net ST loss	93917	*12	-	*734	*250	*579	615	*184	*9452	*2461	***	***	2017
43 Net gain, noncapital assets	33903	2	*410	*366	*1227	*1222	8805	*1115	*3002	*9699	***	***	403
44 Dividends, domestic corporations	4347	-	-	*377	*161	*31	*629	-	*445	*-0	***	***	8
45 Dividends, foreign corporations	87364	-	-	-	-	-	-	-	-	-	***	***	87364
46 Other receipts	708466	*4325	35829	8678	60967	56333	115206	74444	86126	45362	***	***	93957
47 Total deductions	50682297	*619071	1827097	3532074	4877109	5559377	11171465	2803430	2490467	1897147	***	***	10082477
48 Cost of sales and operations	32684680	*426663	1246559	2344254	3157132	3682150	7206660	1684789	1634461	1117274	***	***	6409259
49 Compensation of officers	1349947	*4256	91966	191767	252573	200649	392082	57757	43214	29636	***	***	24185
50 Repairs	273989	*4252	5419	18408	19802	28497	54725	18327	10856	18557	***	***	61443
51 Bad debts	293051	*1760	*363	14203	4465	32616	38347	5327	24385	7287	***	***	118948
52 Rent paid on business property	1842741	*39703	81037	141392	223129	153060	434217	115375	60853	72294	***	***	374396
53 Taxes paid	1070242	*13611	35571	61667	115820	124109	231405	57445	54744	44990	***	***	210493
54 Interest paid	481351	*6268	9233	20828	30400	33617	103593	21625	18718	27609	***	***	127358
55 Contributions or gifts	20081	225	*219	1202	951	1738	3164	*605	*407	*84	***	***	7866
56 Amortization	39068	*262	*749	*106	982	*2292	1133	978	4161	6516	***	***	12346
57 Depreciation	689919	*6398	10470	45231	44431	46775	155529	47026	34854	60623	***	***	158756
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	2087636	*18919	19784	121724	132537	228849	459399	116239	117897	87941	***	***	517957
60 Pension, prof sh, stock, annuity	125786	719	*413	*5279	*9468	13963	33571	*6297	4679	*3130	***	***	31504
61 Employee benefit programs	289249	*2543	*3653	10073	25576	31635	69998	13776	16440	15704	***	***	62044
62 Net loss, noncapital assets	20105	91	-	*688	*310	*718	1813	*92	*234	*362	***	***	11331
63 Other deductions	9414452	*93401	321661	555251	859533	978709	1985829	657773	464566	405143	***	***	1954590
64 Total receipts less total deducts	1874617	*20266	103341	111930	136969	183514	336307	143927	140867	81214	***	***	305035
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	1866347	*20266	103341	111930	136969	182314	335302	143927	139005	81214	***	***	304455
67 Net income, Form 1120-A	*5905	-	*4424	*1342	*140	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	797545	*4164	81897	62308	62009	94285	137358	96340	89582	*51245	***	***	30344
70 Statutory special deductions, total	195826	*2469	*11586	16619	13503	9146	15372	-	*1250	*18501	***	***	87370
71 Net operating loss deduction	105594	*2469	*11586	16355	13391	9124	14931	-	*939	*18501	***	***	-
72 Dividends received deduction	90232	-	-	*264	*113	*22	*441	-	*311	*-0	***	***	87370
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	887431	13633	9858	33003	61457	78883	190667	*47586	48204	*11467	***	***	193067
75 Income tax before credits, total	266987	*4645	1479	4962	11132	15196	55033	*15962	16433	*4675	***	***	68084
76 Regular tax	264704	4635	1479	4962	11132	15196	55033	*15876	16335	*3899	***	***	67387
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	1677	*1	-	-	-	-	-	*86	*21	*757	***	***	430
80 Environmental tax	547	9	-	-	-	-	-	-	*23	*19	***	***	267
81 Foreign tax credit	*693	-	-	-	-	-	-	-	-	*513	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	3262	-	-	*5	-	*1	*260	-	-	*221	***	***	2350
86 Prior year minimum tax credit	*1149	-	-	-	-	-	*34	*560	-	*397	***	***	-
87 Income tax after credits, total	261883	*4645	1479	4956	11132	15195	54739	*15403	16433	*3543	***	***	65734

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Eating and drinking places

MAJOR GROUP 42
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	88313	4793	49664	16983	8429	4707	3141	334	152	39	***	***	19
2 Total assets	60715621	-	1999538	2768353	2927282	3217413	5793847	2254927	2315708	1309294	***	***	31999998
3 Cash	4453347	-	522814	566234	506142	448160	739063	232353	180661	56504	***	***	673551
4 Notes and accounts receivable	3195992	-	65323	132182	208438	138659	188609	113372	95168	154409	***	***	1678075
5 Less: Allowance for bad debts	112673	-	*52	*114	*78	*811	-	*825	*1553	*2928	***	***	96946
6 Inventories	1853147	-	202592	182374	139237	140168	192906	59175	81034	38623	***	***	606273
7 Investments in govt. obligations, Total	49199	-	*1804	-	*503	*7722	*2725	*2613	*11614	1389	***	***	8760
8 Tax-exempt securities	*29042	-	*15530	-	-	-	*2703	*4573	-	-	***	***	-
9 Other current assets	1559788	-	86375	120697	138116	116774	169918	153207	66127	51300	***	***	382263
10 Loans to stockholders	1280569	-	81082	213825	162247	99863	188557	*11747	62813	*39301	***	***	378899
11 Mortgage and real estate loans	282239	-	*17939	*19186	*33294	*45117	*88397	*3270	*441	*27106	***	***	46690
12 Other investments	7386187	-	*21229	76458	99278	263843	317985	198029	190470	98886	***	***	5779013
13 Depreciable assets	46297764	-	2752929	2970526	3002549	3266059	6060541	2155298	2334579	1089503	***	***	17954592
14 Less: Accumulated depreciation	21784723	-	2025744	1868245	1800004	1785180	3237527	1058837	1167420	477083	***	***	6666571
15 Depletable assets	*13988	-	*2332	-	-	-	-	-	*5158	*6498	***	***	-
16 Less: Accumulated depletion	*9712	-	*2332	-	-	-	-	-	*3640	*3740	***	***	-
17 Land	5674412	-	30933	*27317	85897	197972	443373	258324	298634	74807	***	***	3792208
18 Intangible assets (Amortizable)	4552208	-	235880	338866	299268	233035	757088	121367	168621	135010	***	***	1601337
19 Less: Accumulated amortization	1465563	-	133362	219603	158567	113670	282262	54843	70022	*24401	***	***	302209
20 Other assets	7460410	-	124266	208651	210961	159702	161770	56103	63024	44111	***	***	6164063
21 Total liabilities	60715621	-	1999538	2768353	2927282	3217413	5793847	2254927	2315708	1309294	***	***	31999998
22 Accounts payable	3846098	-	265178	283691	282126	275956	525721	171136	159816	171205	***	***	1230249
23 Mort, notes, and bonds under 1 yr	2715869	-	98814	172738	182453	306139	415447	168307	222847	89440	***	***	926107
24 Other current liabilities	5087699	-	213047	305050	326199	307840	445122	180106	202479	101758	***	***	2481338
25 Loans from stockholders	2510546	-	639656	536553	317041	372597	378143	103847	*13159	*4358	***	***	98004
26 Mort, notes, bonds, 1 yr or more	17534190	-	453215	558449	710556	967207	2093778	854441	910133	366637	***	***	9211719
27 Other liabilities	8278214	-	34984	6536	51567	36034	130957	43222	30604	49715	***	***	7636287
28 Net worth	20743005	-	294642	905337	1057340	951640	1804680	733867	776671	526180	***	***	10416294
29 Capital stock	3565020	-	415074	391712	226123	160364	252479	15195	107850	46627	***	***	1705561
30 Paid-in or capital surplus	8131842	-	135321	275894	202326	236203	525549	213563	185559	310038	***	***	4523777
31 Retained earnings, appropriated	*34199	-	*2	-	*8366	*6914	-	-	-	-	***	***	12714
32 Retained earnings, unappropriate	9149169	-	-89712	128788	427760	299827	298556	182786	220773	111239	***	***	6013387
33 Retained earnings (S CORP)	2469997	-	-83853	173104	269564	379683	880098	323711	311025	*74060	***	***	93828
34 Less: Cost of treasury stock	2607222	-	82191	*64161	76798	131352	152002	*1389	48537	*15784	***	***	1932973
35 Total receipts	115548486	1218644	14783397	11571692	9725517	8574856	14790429	4017281	5400494	2361654	***	***	34632138
36 Business receipts	110373415	1114420	14608513	11413958	9581785	8404959	14600355	3951733	5305655	2263662	***	***	31073770
37 Interest	969665	*8078	2817	7906	12628	11525	14368	2946	10314	7951	***	***	849495
38 Interest on govt. obligations, State and local	13612	*906	-	-	-	*1204	*426	*757	*78	*978	***	***	2255
39 Rents	383863	115	*1203	*4585	*30551	11248	12574	*3041	7806	*6444	***	***	255520
40 Royalties	829495	26	-	-	*585	*1437	-	-	*15410	*39885	***	***	675363
41 Net S-T cap gain less net LT loss	11038	-	*1276	-	*5465	*6	*60	*88	*343	*79	***	***	3012
42 Net L-T cap gain less net ST loss	211907	*33273	*20133	*22989	*13675	*17093	14548	*2513	*11322	*1262	***	***	57044
43 Net gain, noncapital assets	305685	*53751	*40218	*14215	*35029	18821	11983	*3337	6629	*1024	***	***	111579
44 Dividends, domestic corporations	12655	-	*30	*166	*415	*526	*1355	*348	*896	*453	***	***	6713
45 Dividends, foreign corporations	109903	-	-	-	-	-	*2	-	-	-	***	***	106987
46 Other receipts	2327247	8074	109207	107873	45383	108037	134759	52517	42041	39916	***	***	1490400
47 Total deductions	109613710	1135854	13992389	11083791	9325083	8218060	14152377	3819779	5228580	2263216	***	***	32465113
48 Cost of sales and operations	45017426	506715	6319479	4760395	3737727	3515047	5891818	1682206	1945573	1048305	***	***	12190030
49 Compensation of officers	2894049	*25200	680852	498374	361931	337759	418692	95032	79808	48499	***	***	252227
50 Repairs	1657154	19731	230940	198393	156859	134569	236335	73737	65673	35171	***	***	378807
51 Bad debts	166124	*9893	10444	4049	26968	4226	5109	2729	7259	3486	***	***	85150
52 Rent paid on business property	6348171	66708	1020740	742888	581517	431570	930288	158523	219702	100890	***	***	1709323
53 Taxes paid	4559767	52101	711202	492048	421062	357723	554994	140805	208944	92115	***	***	1174459
54 Interest paid	2611696	20313	70982	94130	98500	110579	226413	85322	85002	35907	***	***	1663835
55 Contributions or gifts	37877	*1058	1884	1937	1593	1706	2312	*994	651	1040	***	***	17448
56 Amortization	380191	7118	17494	18954	23476	21372	57516	11677	14389	6215	***	***	156215
57 Depreciation	3237740	23827	199703	215768	206291	197901	417230	119155	140597	75779	***	***	1295563
58 Depletion	*146	-	-	-	*-0	-	-	-	*146	-	***	***	-
59 Advertising	3106343	23442	227378	292654	273177	257255	564001	155969	188647	51077	***	***	869433
60 Pension, prof sh, stock, annuity	242259	1153	*6497	*1549	*11749	10933	26396	*5531	4410	*2632	***	***	156740
61 Employee benefit programs	1166248	*7048	43822	50633	60131	70094	127076	35750	45499	46008	***	***	558487
62 Net loss, noncapital assets	71259	*2641	*62	*724	*13438	*2816	7449	*2121	3596	*982	***	***	23848
63 Other deductions	38117261	368906	4450909	3711295	3350664	2764509	4686745	1250230	2218684	715109	***	***	11933549
64 Total receipts less total deducts	5934777	82790	791008	487901	400433	356797	638052	197502	171914	98438	***	***	2167025
65 Const taxable inc frm rel frn corps	231393	-	-	-	-	-	-	-	-	-	***	***	228813
66 Net income, total	6152557	81884	791008	487901	400433	355593	637626	196745	171836	97460	***	***	2393583
67 Net income, Form 1120-A	58257	*294	47271	*7049	*3643	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	2218314	*29344	597136	322581	279216	239238	446205	153215	89186	*15672	***	***	26130
70 Statutory special deductions, total	497277	*28169	88033	75113	31933	41399	78828	9059	32740	13373	***	***	60877
71 Net operating loss deduction	488530	*28169	88009	74980	31643	41008	77880	8815	32062	*13052	***	***	56397
72 Dividends received deduction	8748	-	*24	*133	*291	*391	*948	*244	*678	*322	***	***	4479
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	3436970	24371	105839	90207	89284	74956	112596	*34471	49910	68415	***	***	2306577
75 Income tax before credits, total	1133582	4367	17078	13920	15994	14915	32899	12101	18275	24564	***	***	811575
76 Regular tax	1121222	4202	16764	13919	15778	14750	32139	*11622	16838	23252	***	***	806368
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-0	***	***	-
79 Alternative minimum tax	8378	154	*199	-	*217	*165	*657	*480	1418	*1261	***	***	2152
80 Environmental tax	3718	11	-	-	-	-	-	-	*19	50	***	***	3010
81 Foreign tax credit	241392	26	-	-	-	-	-	-	-	*71	***	***	234304
82 U.S. Possessions tax credit	1604	65	-	-	-	-	143	58	-	530	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	73415	2	*486	*591	*515	*456	*780	*1432	1276	*3253	***	***	56117
86 Prior year minimum tax credit	3542	-	-	-	*65	-	*272	*242	*202	*173	***	***	6
87 Income tax after credits, total	813627	4274	16592	13328	15414	14459	31704	10370	16797	20538	***	***	521148

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	121031	4165	46708	31395	19677	10096	7699	669	361	117	59	44	40
2 Total assets	92440843	-	2112580	5117436	6914596	6988299	14380506	4584103	5511808	4095910	4185845	7204371	31345391
3 Cash	8003929	-	398642	720481	968735	1179238	1560759	449168	483279	188134	292503	485153	1277837
4 Notes and accounts receivable	14301934	-	286609	611165	974575	1125178	3021611	1297116	1124073	679126	758433	872706	3551341
5 Less: Allowance for bad debts	515598	-	*185	*2372	*3032	9471	28595	30033	36395	18836	48997	43922	293760
6 Inventories	35041877	-	943967	2259955	2966939	2705814	5536361	1424819	2109635	1675146	1758674	2707927	10952639
7 Investments in govt. obligations, Total	209004	-	-	*686	*7366	*25530	*31659	-	*11708	*27156	-	75622	29277
8 Tax-exempt securities	175572	-	*1373	-	-	*23991	*77626	*3798	*1937	-	205	41935	24707
9 Other current assets	2978739	-	29152	118075	148332	199494	455999	204156	211957	176044	182811	333079	919639
10 Loans to stockholders	1491863	-	44646	167304	149149	135257	168114	45864	32114	23335	10920	12654	702506
11 Mortgage and real estate loans	205134	-	*13108	*70620	*45159	*1810	25470	*11147	*10104	*5819	23	11050	10825
12 Other investments	5326707	-	*6056	222329	259368	281772	491209	182527	243595	203847	166580	623322	2646102
13 Depreciable assets	34113915	-	1237475	2120706	2827745	3128042	6010666	1596815	2007334	1512586	1498693	2361527	9812327
14 Less: Accumulated depreciation	17960522	-	918001	1460861	1857555	2076740	3635536	813009	1038015	787950	712166	967418	3693271
15 Depletable assets	*58933	-	-	-	*15094	*290	*870	*5	-	*237	-	42437	-
16 Less: Accumulated depletion	*39516	-	-	-	*2415	-	-	*5	-	*34	-	37062	-
17 Land	2062465	-	*2270	37446	104337	103414	325955	80819	159983	75794	23259	216343	932845
18 Intangible assets (Amortizable)	4959840	-	102347	132622	261005	93312	399118	66741	171909	225297	148449	397093	2961947
19 Less: Accumulated amortization	1567295	-	58330	79111	117659	24233	244209	21001	69667	38171	46743	132946	735224
20 Other assets	3593863	-	23449	198391	167452	95602	183431	85174	88257	148378	153204	204871	2245653
21 Total liabilities	92440843	-	2112580	5117436	6914596	6988299	14380506	4584103	5511808	4095910	4185845	7204371	31345391
22 Accounts payable	18527644	-	320983	809141	1243914	1248972	3275785	1297342	1343034	747072	820139	1410885	6010376
23 Mort, notes, and bonds under 1 yr	6028364	-	123101	339304	552642	361663	1540198	479835	736273	467885	324442	270926	832096
24 Other current liabilities	8720457	-	158494	287121	390973	486445	1070422	311273	595464	495693	396582	699561	3828428
25 Loans from stockholders	4162717	-	499935	716270	690307	495090	589908	139281	116744	*115927	74413	15214	709628
26 Mort, notes, bonds, 1 yr or more	13173691	-	269705	672324	953240	766598	1781218	562419	678064	517891	611881	863434	5496918
27 Other liabilities	3535498	-	30799	125174	72465	33062	141242	90886	121659	48773	113252	211563	2546622
28 Net worth	38292473	-	709563	2168103	3011054	3596469	5981733	1703068	1920569	1702668	1845136	3732788	11921322
29 Capital stock	3603651	-	290989	507850	441896	340030	650679	180505	134881	168642	126431	374832	386916
30 Paid-in or capital surplus	11463954	-	225038	328045	332552	223819	520477	230971	412414	511337	731381	2074153	5873767
31 Retained earnings, appropriated	109044	-	*5901	*5100	*7179	*8445	*76722	-	-	-	-	-	5697
32 Retained earnings, unappropriate	16992009	-	147390	743771	1680797	2496581	2870843	454244	745160	404508	537828	972128	5938760
33 Retained earnings (S CORP)	7936023	-	82504	729668	765622	806554	2177367	904750	759404	654138	467160	466742	122113
34 Less: Cost of treasury stock	1812208	-	42259	146332	216993	278961	314355	67402	131288	35957	17664	155067	405931
35 Total receipts	240410935	2972631	11038622	17499681	21873571	19592758	42324462	13260459	13850354	9831925	8961618	15243845	63961008
36 Business receipts	236485003	2896631	10895572	17290097	21626948	19355798	41737660	13096685	13635129	9699464	8791506	14861194	62598318
37 Interest	641587	448	5217	37730	40402	30647	63949	29940	15376	6059	35096	79037	297687
38 Interest on govt. obligations, State and local	34384	9	-	-	*1897	*663	7832	*2445	*769	*1110	2468	3215	13977
39 Rents	170158	*637	*272	*8257	13311	12689	18233	*7109	10649	9700	5288	13494	70520
40 Royalties	416217	-	-	*312	-	*15592	*16710	*19275	*11577	*8548	3892	512	339801
41 Net S-T cap gain less net LT loss	21626	-	*747	-	*815	*1494	*566	*842	*80	-	6	428	16648
42 Net L-T cap gain less net ST loss	123392	*9870	*373	25427	7552	29756	7835	*1552	1740	*5925	165	17275	15922
43 Net gain, noncapital assets	206541	*22584	*34448	11148	17918	14346	40628	3146	18123	9311	2783	2576	29529
44 Dividends, domestic corporations	16348	2	*18	*1505	*419	4184	1921	*952	*733	*274	8	545	5786
45 Dividends, foreign corporations	*1699	-	-	-	-	*9	*625	*78	-	*705	-	147	136
46 Other receipts	2293978	42450	101976	125206	164307	127579	428501	98435	156179	90830	120406	265423	572684
47 Total deductions	231613178	2821398	10500488	16638408	21168379	18957693	41119174	12879680	13294207	9375661	8543320	14551792	61762977
48 Cost of sales and operations	159706259	2058495	6140364	11305504	14302175	12912558	29225894	9498170	9420390	6060868	5700512	9653637	43427693
49 Compensation of officers	5813547	48369	592032	797768	1112507	947910	1349921	310332	223372	107231	70644	82032	171430
50 Repairs	1122343	6510	49403	75323	116856	96206	191806	50759	50361	46128	43884	65276	329832
51 Bad debts	793046	4497	9598	32387	30482	35236	83979	50999	47246	22177	59220	48525	368703
52 Rent paid on business property	7057917	101112	602400	620959	737556	561518	961907	203374	340065	267353	282388	491174	1888111
53 Taxes paid	4232969	35758	252892	378542	453543	412255	759784	183592	222727	167632	147541	265789	952913
54 Interest paid	2142251	18955	48174	97694	176592	127760	308821	78573	112195	74655	100884	109541	888406
55 Contributions or gifts	65972	*121	1775	4716	4503	5410	8840	1590	2948	2597	2439	6524	24508
56 Amortization	468400	4098	10529	12739	17821	16578	61500	19180	22924	14439	16159	27538	244895
57 Depreciation	3066374	31291	116716	178250	239091	230272	517089	146968	186123	147584	152608	207811	912571
58 Depletion	*8074	-	-	*47	-	*707	-	-	-	*3	-	7317	-
59 Advertising	4668632	42692	250807	239294	302987	248152	488236	274500	288093	345059	260150	443944	1484718
60 Pension, prof sh, stock, annuity	596270	*3092	*14406	35316	44980	70826	122261	22970	23136	19409	19508	48907	171459
61 Employee benefit programs	1358262	10807	32726	71353	83415	98724	225546	60472	104569	73038	65888	91521	440202
62 Net loss, noncapital assets	91014	*2706	*4521	*248	2910	1508	15293	5079	1304	2572	7005	8572	39295
63 Other deductions	40421849	452895	2374144	2788270	3542960	3192073	6798300	1973124	2248753	2024916	1614489	2993684	10418240
64 Total receipts less total deducts	8797757	151233	538135	861273	705193	635065	1205287	380778	556147	456264	418297	692054	2198031
65 Const taxable inc frm rel frn corps	49393	-	-	-	-	-	-	-	-	195	-	14976	34223
66 Net income, total	8812766	151224	538135	861273	703296	634402	1197456	378334	555378	455348	415829	703815	2218277
67 Net income, Form 1120-A	28233	-	6638	16191	*5404	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*707	*707	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	3433676	93501	380666	543197	372377	248036	608093	218014	336261	269012	160793	166118	37609
70 Statutory special deductions, total	653303	25342	81198	83821	70855	44473	74771	39522	16505	10967	17016	34070	154762
71 Net operating loss deduction	639255	*25341	81183	82767	70562	41451	72609	*38801	*15968	*10213	17011	33541	149808
72 Dividends received deduction	12835	1	*15	*1054	*293	3022	2162	*721	*537	*754	6	529	3741
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4728470	32381	76271	234976	260345	341892	515325	121023	203518	175369	239181	503634	2024553
75 Income tax before credits, total	1489542	10031	11395	39732	44618	73329	149438	39514	70601	59991	82755	173458	734682
76 Regular tax	1452660	9722	11395	37886	44590	73180	147649	39332	69313	59660	81539	172123	706270
77 Personal holding company tax	*33	-	-	*33	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	31302	*184	-	*1813	*28	*148	*905	*177	*998	*208	734	536	25571
80 Environmental tax	4082	*11	-	-	-	-	*5	*5	68	122	245	623	3003
81 Foreign tax credit	14468	-	*10	-	-	*5	*6	-	*15	*344	117	5338	8633
82 U.S. Possessions tax credit	69	-	-	-	-	-	69	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*2	-	-	-	-	-	-	-	-	*1	-	-	1
85 General business credit	15497	*29	*81	*759	*717	*1060	1445	-	*34	*660	82	1069	9561
86 Prior year minimum tax credit	5444	175	-	-	*71	-	*327	*1038	*429	*449	217	1572	1165
87 Income tax after credits, total	1454062	9827	11304	38973	43830	72265	147590	38476	70122	58537	82339	165478	715321

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	14604	*1079	*2135	5778	3319	1643	552	*38	***	***	8	***	***
2 Total assets	15140748	-	*146020	932902	1208125	1067050	967630	*269967	***	***	565194	***	***
3 Cash	1214546	-	*34913	152655	117903	243888	112587	*107665	***	***	16241	***	***
4 Notes and accounts receivable	1827443	-	*25966	154900	206389	138149	213357	*42492	***	***	113363	***	***
5 Less: Allowance for bad debts	76852	-	-	-	*987	*70	*3492	*2482	***	***	3546	***	***
6 Inventories	6829792	-	*72194	429210	571049	371067	401806	*39078	***	***	206256	***	***
7 Investments in govt. obligations, Total	*16982	-	-	-	*154	*16828	-	-	***	***	-	***	***
8 Tax-exempt securities	*353	-	-	-	-	*191	*163	-	***	***	-	***	***
9 Other current assets	303943	-	*4521	10075	15161	18636	54482	*52614	***	***	21986	***	***
10 Loans to stockholders	447431	-	-	*41621	*18659	18190	*8146	*5822	***	***	-	***	***
11 Mortgage and real estate loans	*17617	-	-	-	-	*27	-	-	***	***	-	***	***
12 Other investments	744488	-	-	*45488	73584	130551	31578	*179	***	***	25701	***	***
13 Depreciable assets	5445218	-	*49011	328390	366067	294927	288893	*63027	***	***	176397	***	***
14 Less: Accumulated depreciation	3189674	-	*39315	246272	255394	192876	177447	*43604	***	***	87919	***	***
15 Depletable assets	*15094	-	-	-	*15094	-	-	-	***	***	-	***	***
16 Less: Accumulated depletion	*2415	-	-	-	*2415	-	-	-	***	***	-	***	***
17 Land	240307	-	-	*1570	*11469	*11631	*9697	*4807	***	***	3473	***	***
18 Intangible assets (Amortizable)	1133432	-	*302	*19723	69383	*5391	23384	*2140	***	***	68657	***	***
19 Less: Accumulated amortization	580605	-	*5	*12094	34850	*1773	13570	*2140	***	***	12162	***	***
20 Other assets	753647	-	*-1566	7636	36859	12295	18047	*368	***	***	36745	***	***
21 Total liabilities	15140748	-	*146020	932902	1208125	1067050	967630	*269967	***	***	565194	***	***
22 Accounts payable	3527478	-	*27223	191431	254795	157006	259979	*74852	***	***	120574	***	***
23 Mort, notes, and bonds under 1 yr	597533	-	*4902	42738	62455	29482	41907	*38982	***	***	7516	***	***
24 Other current liabilities	1432183	-	*6766	51084	55065	60620	70901	*3206	***	***	39758	***	***
25 Loans from stockholders	587513	-	*13686	71542	52590	51305	*29021	*12369	***	***	108	***	***
26 Mort, notes, bonds, 1 yr or more	1655843	-	*5543	52763	183222	86649	85042	*15692	***	***	109002	***	***
27 Other liabilities	1484390	-	*-0	*17514	17280	*4487	*12972	*236	***	***	15202	***	***
28 Net worth	5855809	-	*87901	505829	582717	677501	467807	*124631	***	***	273035	***	***
29 Capital stock	537498	-	*17255	99299	92996	58784	56574	*134	***	***	5191	***	***
30 Paid-in or capital surplus	1673074	-	*10347	59300	25026	*14391	14356	*72491	***	***	77703	***	***
31 Retained earnings, appropriated	*12985	-	-	*1219	*1473	*23	*9596	-	***	***	-	***	***
32 Retained earnings, unappropriate	2904888	-	*25953	183462	416996	469062	219675	*10595	***	***	169564	***	***
33 Retained earnings (S CORP)	1064966	-	*35653	209356	143538	235719	212361	*41412	***	***	22658	***	***
34 Less: Cost of treasury stock	337603	-	*1307	*46807	97312	100480	*44756	-	***	***	2081	***	***
35 Total receipts	51417432	*536503	*899290	4101649	5147176	3330489	3425522	*827586	***	***	1397692	***	***
36 Business receipts	50946395	*514996	*896941	4065256	5126488	3287685	3379344	*822282	***	***	1362951	***	***
37 Interest	42637	*131	*37	4966	5265	3734	2488	*962	***	***	4367	***	***
38 Interest on govt. obligations, State and local	4106	-	-	-	*511	*7	*37	*646	***	***	878	***	***
39 Rents	56089	-	-	-	-	*2470	*1138	-	***	***	3375	***	***
40 Royalties	160	-	-	-	-	-	-	-	***	***	-	***	***
41 Net S-T cap gain less net LT loss	*417	-	-	-	-	*405	*13	-	***	***	-	***	***
42 Net L-T cap gain less net ST loss	25813	-	-	*13470	*639	*6534	*1489	-	***	***	-	***	***
43 Net gain, noncapital assets	55164	*10216	-	*2270	*4094	*9014	*3327	-	***	***	151	***	***
44 Dividends, domestic corporations	2103	-	-	-	-	*930	*67	-	***	***	-	***	***
45 Dividends, foreign corporations	*29	-	-	-	-	-	*29	-	***	***	-	***	***
46 Other receipts	284519	*11159	*2312	15688	10179	19711	37590	*3696	***	***	25969	***	***
47 Total deductions	50049298	*494864	*869835	3970651	5014483	3187824	3318051	*823797	***	***	1333132	***	***
48 Cost of sales and operations	36802424	*371952	*672945	2927911	3748957	2371108	2303508	*685153	***	***	958630	***	***
49 Compensation of officers	925932	*4759	*70565	201151	250785	181444	113211	*44278	***	***	8274	***	***
50 Repairs	193184	*1583	*2771	13369	16861	10479	11601	*1566	***	***	7632	***	***
51 Bad debts	118389	*1807	*2614	9263	5402	2069	11148	*2504	***	***	5628	***	***
52 Rent paid on business property	1386660	*11735	*15473	93553	134224	60866	70143	*7478	***	***	39647	***	***
53 Taxes paid	721648	*9714	*14007	63070	78897	57035	60777	*6641	***	***	22488	***	***
54 Interest paid	373535	*2154	*904	13528	29502	14271	13939	*1327	***	***	10031	***	***
55 Contributions or gifts	13281	-	*228	608	597	967	1288	*45	***	***	278	***	***
56 Amortization	87665	*3784	*5	*2593	5000	*5397	1868	*908	***	***	5202	***	***
57 Depreciation	484383	*5436	*2587	20089	25700	15929	24559	*4310	***	***	11781	***	***
58 Depletion	-	-	-	-	-	-	-	-	***	***	-	***	***
59 Advertising	452107	*2188	*7036	32764	42859	17621	35473	*2171	***	***	17628	***	***
60 Pension, prof sh, stock, annuity	148703	266	*5252	*10063	16184	13815	14361	*163	***	***	1205	***	***
61 Employee benefit programs	323509	*1538	*309	13028	12962	11802	14470	*800	***	***	9079	***	***
62 Net loss, noncapital assets	11617	11	*696	-	*649	*67	*73	*202	***	***	165	***	***
63 Other deductions	8006261	*77939	*74442	569661	645905	424954	641632	*66252	***	***	235464	***	***
64 Total receipts less total deducts	1368134	*41639	*29455	130998	132693	142665	107472	*3789	***	***	64560	***	***
65 Const taxable inc frm rel frn corps	720	-	-	-	-	-	-	-	***	***	-	***	***
66 Net income, total	1364748	*41639	*29455	130998	132183	142658	107435	*3143	***	***	63681	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	***	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	-	***	***
69 Net income, Form 1120S	357365	*29507	*23877	74493	72895	72871	36174	*2550	***	***	4133	***	***
70 Statutory special deductions, total	133426	*6757	*500	*2319	*4512	*2061	*8235	-	***	***	2509	***	***
71 Net operating loss deduction	131917	*6757	*500	*2319	*4512	*1410	*8188	-	***	***	2509	***	***
72 Dividends received deduction	1509	-	-	-	-	*651	*47	-	***	***	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	***	***
74 Income subject to tax	873964	*5375	*5079	54186	54775	67726	63025	*593	***	***	57039	***	***
75 Income tax before credits, total	295281	*1938	*762	8901	9242	16378	19838	*101	***	***	19593	***	***
76 Regular tax	269968	*1827	*762	8901	9242	16378	19817	*101	***	***	19429	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	***	***
79 Alternative minimum tax	23977	-	-	-	-	-	*16	-	***	***	103	***	***
80 Environmental tax	1050	-0	-	-	-	-	*5	-	***	***	61	***	***
81 Foreign tax credit	*88	-	-	-	-	*5	*4	-	***	***	26	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	***	-	***	***
85 General business credit	3903	*29	-	*319	-	-	*201	-	***	***	60	***	***
86 Prior year minimum tax credit	*536	175	-	-	-	-	-	-	***	***	-	***	***
87 Income tax after credits, total	290754	*1734	*762	8581	9242	16373	19634	*101	***	***	19507	***	***

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

MINOR INDUSTRY 5921
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	7282	*131	2236	2329	1758	560	250	*10	***	***	-	**	-
2 Total assets	2317871	-	132458	425260	588422	412644	377394	*60578	***	***	-	**	-
3 Cash	334466	-	*28348	46609	84318	103801	57622	*543	***	***	-	**	-
4 Notes and accounts receivable	52106	-	-	*14975	*7568	*3282	*4425	*2533	***	***	-	**	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	***	***	-	-	-
6 Inventories	850138	-	56395	153976	232167	175095	168045	*8988	***	***	-	**	-
7 Investments in govt. obligations, Total	*382	-	-	-	*382	-	-	-	***	***	-	-	-
8 Tax-exempt securities	*715	-	-	-	-	-	-	*715	***	***	-	-	-
9 Other current assets	30925	-	*600	*5104	13738	*1675	*4955	*107	***	***	-	**	-
10 Loans to stockholders	64341	-	*4673	*11743	*10014	*27798	*10109	-	***	***	-	**	-
11 Mortgage and real estate loans	*7160	-	-	-	*3677	-	-	-	***	***	-	-	-
12 Other investments	165538	-	*1861	*17789	*32604	*4251	*18369	*46150	***	***	-	**	-
13 Depreciable assets	1076103	-	*75089	198308	294885	147414	184907	*2966	***	***	-	**	-
14 Less: Accumulated depreciation	669431	-	*49451	145413	201091	84128	113782	*2549	***	***	-	**	-
15 Depletable assets	*237	-	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	*34	-	-	-	-	-	-	-	***	***	-	-	-
17 Land	90487	-	*436	*19813	*18879	*9306	*3175	*1043	***	***	-	**	-
18 Intangible assets (Amortizable)	135903	-	*5737	*29631	*51404	*16063	*18828	-	***	***	-	-	-
19 Less: Accumulated amortization	36580	-	*178	*14015	*11115	*51	*8130	-	***	***	-	-	-
20 Other assets	215415	-	*8948	86741	50992	*8138	*28870	*83	***	***	-	**	-
21 Total liabilities	2317871	-	132458	425260	588422	412644	377394	*60578	***	***	-	**	-
22 Accounts payable	436810	-	*24574	63973	132553	100902	95612	*3601	***	***	-	**	-
23 Mort, notes, and bonds under 1 yr	105803	-	*299	*16318	41385	*15139	*28261	-	***	***	-	**	-
24 Other current liabilities	104066	-	*2893	12154	22331	*12871	34847	*1248	***	***	-	**	-
25 Loans from stockholders	245636	-	*18159	72950	75315	*42831	*35649	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	331445	-	*19936	*69177	108757	*29891	37601	*211	***	***	-	**	-
27 Other liabilities	11077	-	*-291	*9719	*252	*-75	*375	-	***	***	-	**	-
28 Net worth	1083033	-	66888	180969	207830	211085	145049	*55517	***	***	-	**	-
29 Capital stock	184411	-	37638	49386	44098	34708	16484	*24	***	***	-	**	-
30 Paid-in or capital surplus	97968	-	*1549	*47187	*32694	*6488	*8216	-	***	***	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	523482	-	*22605	29001	97808	*96785	*46738	*55493	***	***	-	**	-
33 Retained earnings (S CORP)	301513	-	*5096	*64128	*35685	*84238	*75631	-	***	***	-	-	-
34 Less: Cost of treasury stock	*24341	-	-	*8733	*2455	*11135	*2019	-	***	***	-	-	-
35 Total receipts	8431028	*388478	998892	1479678	2145434	1374536	1446255	*90533	***	***	-	**	-
36 Business receipts	8304768	*378609	992215	1443979	2112151	1352178	1440281	*85361	***	***	-	**	-
37 Interest	3614	-	*1	*305	1091	*357	*332	*233	***	***	-	**	-
38 Interest on govt. obligations, State and local	*1493	-	-	-	-	*110	-	*1049	***	***	-	**	-
39 Rents	*5450	-	-	-	*1535	*64	*1272	*428	***	***	-	**	-
40 Royalties	*4	-	-	-	-	-	-	-	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*842	-	-	-	-	-	-	*842	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*18504	*9870	-	*3863	*3154	-	*272	*1344	***	***	-	-	-
43 Net gain, noncapital assets	*1373	-	-	*1268	*75	-	-	-	***	***	-	-	-
44 Dividends, domestic corporations	*926	-	*18	-	*24	*31	*25	*802	***	***	-	-	-
45 Dividends, foreign corporations	*78	-	-	-	-	-	-	*78	***	***	-	-	-
46 Other receipts	93977	-	*6657	30263	27403	21795	*4073	*396	***	***	-	**	-
47 Total deductions	8204762	*376997	978294	1431446	2103588	1338607	1408016	*83740	***	***	-	**	-
48 Cost of sales and operations	6425999	*334619	641289	1124038	1611290	1126063	1134192	*70711	***	***	-	**	-
49 Compensation of officers	239654	*172	*30554	50415	80975	25626	44237	*3107	***	***	-	**	-
50 Repairs	36098	-	*4038	5920	11307	5482	6450	*134	***	***	-	**	-
51 Bad debts	1933	-	*137	*62	*471	*502	*518	*55	***	***	-	-	-
52 Rent paid on business property	224271	*22807	*32433	41871	59030	*23258	33370	*1244	***	***	-	**	-
53 Taxes paid	134846	*1241	13577	25811	43064	16238	26082	*948	***	***	-	**	-
54 Interest paid	40044	*1080	*3042	*7933	15364	6491	4532	*84	***	***	-	**	-
55 Contributions or gifts	1011	-	*52	*182	*146	*52	*132	*162	***	***	-	**	-
56 Amortization	5857	-	*36	*1042	*1398	*63	*1374	-	***	***	-	**	-
57 Depreciation	54810	-	*6676	10525	14374	7056	10677	*74	***	***	-	**	-
58 Depletion	*3	-	-	-	-	-	-	-	***	***	-	-	-
59 Advertising	53255	*1763	*1318	5048	20238	10008	10774	*747	***	***	-	**	-
60 Pension, prof sh, stock, annuity	11691	-	-	*3329	*2489	*1179	*3644	-	***	***	-	**	-
61 Employee benefit programs	18940	*160	-	*3519	*4921	*1664	*3583	*289	***	***	-	**	-
62 Net loss, noncapital assets	*146	-	-	-	*42	-	*90	-	***	***	-	**	-
63 Other deductions	956205	*15156	245142	151750	238479	114926	128361	*6181	***	***	-	**	-
64 Total receipts less total deducts	226266	*11481	20598	48232	41845	35929	38239	*6793	***	***	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	224773	*11481	20598	48232	41845	35819	38239	*5744	***	***	-	**	-
67 Net income, Form 1120-A	*3153	-	-	*3153	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	79076	-	*1891	*16282	*16132	*19509	*22326	-	***	***	-	-	-
70 Statutory special deductions, total	50170	*4425	*8514	*17312	*17221	*666	*1398	*616	***	***	-	-	-
71 Net operating loss deduction	49466	*4425	*8500	*17312	*17204	*644	*1380	-	***	***	-	-	-
72 Dividends received deduction	*704	-	*15	-	*17	*22	*17	*616	***	***	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	95527	*7056	*10192	*14638	8492	*15645	*14515	*5128	***	***	-	**	-
75 Income tax before credits, total	23746	*2399	*1529	*2262	1274	*3460	*4293	*1744	***	***	-	**	-
76 Regular tax	23543	*2399	*1529	*2262	1274	*3460	*4108	*1744	***	***	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	*185	-	-	-	-	-	*185	-	***	***	-	-	-
80 Environmental tax	*18	-	-	-	-	-	-	-	***	***	-	**	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	*1	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*112	-	-	-	-	*49	*62	-	***	***	-	-	-
86 Prior year minimum tax credit	*28	-	-	-	-	-	*28	-	***	***	-	-	-
87 Income tax after credits, total	23606	*2399	*1529	*2262	1274	*3411	*4203	*1744	***	***	-	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Other retail stores

MINOR INDUSTRY 5995
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	99145	2955	42338	23288	14600	7893	6897	622	329	103	51	***	***
2 Total assets	74982225	-	1834102	3759273	5118049	5508604	13035482	4253558	5054843	3482165	3620651	***	***
3 Cash	6454917	-	335380	521217	766514	831548	1390550	340960	462628	167399	276262	***	***
4 Notes and accounts receivable	12422385	-	260644	441290	760619	983747	2803828	1252092	1057345	645507	645069	***	***
5 Less: Allowance for bad debts	438746	-	*185	*2372	*2045	9401	25103	27551	29196	18468	45451	***	***
6 Inventories	27361946	-	815379	1676769	2163723	2159652	4966510	1376754	1916954	1446997	1552417	***	***
7 Investments in govt. obligations, Total	191641	-	-	*686	*6830	*8702	*31659	-	*11708	*27156	-	***	***
8 Tax-exempt securities	174504	-	*1373	-	-	*23800	*77463	*3083	*1937	-	205	***	***
9 Other current assets	2643870	-	24031	102897	119433	179183	396563	151435	199973	157215	160824	***	***
10 Loans to stockholders	980091	-	39973	113939	120476	89270	149858	40041	30845	*22942	10920	***	***
11 Mortgage and real estate loans	180357	-	*13108	*70620	*41482	*1783	25470	*11147	*3436	*2463	23	***	***
12 Other investments	4416681	-	*4196	159053	153180	146970	441263	136198	230535	116888	140878	***	***
13 Depreciable assets	27592594	-	1113375	1594008	2166792	2685701	5536866	1530822	1764640	1239948	1322295	***	***
14 Less: Accumulated depreciation	14101417	-	829234	1069176	1401070	1799736	3344307	766856	920522	632645	624247	***	***
15 Depletable assets	*43602	-	-	-	-	*290	*870	*5	-	-	-	***	***
16 Less: Accumulated depletion	*37066	-	-	-	-	-	-	*5	-	-	-	***	***
17 Land	1731671	-	*1835	16062	73990	82476	313083	74969	153708	38049	19786	***	***
18 Intangible assets (Amortizable)	3690504	-	96308	83268	140218	71857	356906	64602	162290	210436	79792	***	***
19 Less: Accumulated amortization	950110	-	58147	53002	71695	22409	222510	18862	66138	34608	34581	***	***
20 Other assets	2624802	-	16066	104015	79601	75169	136514	84723	74699	92887	116459	***	***
21 Total liabilities	74982225	-	1834102	3759273	5118049	5508604	13035482	4253558	5054843	3482165	3620651	***	***
22 Accounts payable	14563355	-	269187	553737	856566	991064	2920194	1218889	1262598	657242	699565	***	***
23 Mort, notes, and bonds under 1 yr	5325028	-	117901	280247	448802	317041	1470030	440853	679417	426706	316926	***	***
24 Other current liabilities	7184208	-	148834	223882	313577	412954	964674	306819	555160	441857	356824	***	***
25 Loans from stockholders	3329567	-	468089	571777	562403	400954	525238	126913	112442	*115927	74305	***	***
26 Mort, notes, bonds, 1 yr or more	11186404	-	244227	550384	661261	650058	1658575	546516	516961	443614	502879	***	***
27 Other liabilities	2040031	-	31090	97941	54933	28650	127895	90649	118078	27939	98050	***	***
28 Net worth	31353631	-	554774	1481305	2220507	2707884	5368876	1522920	1810187	1368878	1572102	***	***
29 Capital stock	2881741	-	236095	359166	304802	246538	577621	180347	108164	157874	121241	***	***
30 Paid-in or capital surplus	9692912	-	213143	221558	274831	202940	497905	158480	388574	493766	653677	***	***
31 Retained earnings, appropriated	96059	-	*5901	*3881	*5706	*8422	*67125	-	-	-	-	***	***
32 Retained earnings, unappropriate	13563639	-	98832	531309	1165993	1930733	2604431	388156	648435	186641	368264	***	***
33 Retained earnings (S CORP)	6569543	-	41756	456183	586400	486597	1889375	863338	772268	546183	444502	***	***
34 Less: Cost of treasury stock	1450263	-	40952	90792	117226	167347	267580	67402	107253	15585	15583	***	***
35 Total receipts	180562474	2047649	9140441	11918354	14580962	14887733	37452684	12342340	12477160	8139053	7563926	***	***
36 Business receipts	177233841	2003027	9006416	11780862	14388310	14715935	36918036	12189043	12282205	8027488	7428554	***	***
37 Interest	595336	317	5179	32459	34046	26556	61129	28744	14492	4398	30729	***	***
38 Interest on govt. obligations, State and local	28785	9	-	-	*1386	*546	7795	*750	*766	*777	1590	***	***
39 Rents	108619	*637	*272	*8257	11776	10154	15823	*6681	8239	*7229	1914	***	***
40 Royalties	416053	-	-	*312	-	*15592	*16710	*19275	*11577	*8403	3892	***	***
41 Net S-T cap gain less net LT loss	20367	-	*747	-	*815	*1089	*554	-	*80	-	6	***	***
42 Net L-T cap gain less net ST loss	79075	-	*373	*8094	3759	23222	6074	*208	*1729	*5632	165	***	***
43 Net gain, noncapital assets	150004	*12368	*34448	*7610	13749	5332	37301	3146	18057	7072	2632	***	***
44 Dividends, domestic corporations	13319	2	-	*1505	*395	3223	1829	*151	*732	*134	8	***	***
45 Dividends, foreign corporations	*1593	-	-	-	-	*9	*597	-	-	*705	-	***	***
46 Other receipts	1915482	31290	93007	79255	126725	86073	386839	94343	139283	77215	94437	***	***
47 Total deductions	173359118	1949537	8652359	11236311	14050308	14431262	36393108	11972143	11937044	7730877	7210188	***	***
48 Cost of sales and operations	116477836	1351924	4826131	7253554	8941929	9415387	25788195	8742305	8480753	4835774	4741882	***	***
49 Compensation of officers	4647961	43438	490913	546201	780747	740841	1192473	262947	212775	96670	62370	***	***
50 Repairs	893061	4927	42594	56034	88688	80245	173755	49059	44388	39907	36252	***	***
51 Bad debts	672725	2690	6846	23062	24609	32666	72313	48439	42826	20937	53591	***	***
52 Rent paid on business property	5446986	66570	554494	485535	544302	477394	858393	194652	301262	220486	242742	***	***
53 Taxes paid	3376476	24803	225308	289661	331582	338982	672925	176004	196578	136450	125054	***	***
54 Interest paid	1728671	15722	44228	76234	131726	106998	290350	77162	99071	68127	90853	***	***
55 Contributions or gifts	51680	*121	1496	3925	3760	4390	7420	1382	2607	1985	2161	***	***
56 Amortization	374878	*314	10488	9103	11424	11118	58258	18271	21515	10134	10957	***	***
57 Depreciation	2527180	25855	107452	147635	199017	207287	481853	142584	170076	134415	140827	***	***
58 Depletion	*8071	-	-	*47	-	*707	-	-	-	-	-	***	***
59 Advertising	4163270	38742	242452	201482	239891	220523	441989	271581	276194	327259	242522	***	***
60 Pension, prof sh, stock, annuity	435876	*2826	*9154	21925	26307	55832	104256	22807	21340	17385	18303	***	***
61 Employee benefit programs	1015813	9109	32417	54807	65532	85258	207492	59383	96554	51751	56810	***	***
62 Net loss, noncapital assets	79251	*2695	*3825	*248	*2219	1441	15130	4877	1304	2558	6839	***	***
63 Other deductions	31459382	359801	2054560	2066858	2658576	2652193	6028307	1900690	1969802	1767042	1379025	***	***
64 Total receipts less total deducts	7203356	98112	488082	682043	530654	456471	1059577	370196	540116	408176	353738	***	***
65 Const taxable inc frm rel frn corps	48674	-	-	-	-	-	-	-	-	195	-	***	***
66 Net income, total	7223245	98104	488082	682043	529267	455925	1051782	369447	539349	407594	352148	***	***
67 Net income, Form 1120-A	25080	-	6638	13038	*5404	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*707	*707	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	2997235	*63994	354898	452422	283350	155657	549592	215464	333419	252859	156659	***	***
70 Statutory special deductions, total	469707	*14160	72183	64190	49121	41747	65139	38907	16137	*10836	14507	***	***
71 Net operating loss deduction	457872	*14158	72183	63136	48845	39398	63041	*38801	*15601	*10213	14502	***	***
72 Dividends received deduction	10622	1	-	*1054	*276	2349	2098	*105	*536	*622	6	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	3758979	19950	61000	166152	197078	258521	437785	115302	190700	143899	182142	***	***
75 Income tax before credits, total	1170515	5694	9104	28570	34102	53492	125307	37670	65779	49252	63161	***	***
76 Regular tax	1159148	5496	9104	26724	34074	53343	123725	37488	64969	48944	62110	***	***
77 Personal holding company tax	*33	-	-	*33	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	7140	*184	-	*1813	*28	*148	*703	*177	*521	*208	630	***	***
80 Environmental tax	3014	*10	-	-	-	-	-0	*5	68	100	184	***	***
81 Foreign tax credit	14380	-	*10	-	-	-	*2	-	*15	*344	91	***	***
82 U.S. Possessions tax credit	69	-	-	-	-	-	69	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	11482	-	*81	*440	*717	*1011	*1182	-	*34	*654	22	***	***
86 Prior year minimum tax credit	4880	-	-	-	*71	-	*299	*1038	*383	*135	217	***	***
87 Income tax after credits, total	1139703	5694	9014	28130	33314	52481	123754	36632	65346	48120	62832	***	***

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	3145	*8	*2009	*264	*513	*74	235	*26	*13	**	3	**	**
2 Total assets	2000454	-	*50522	*52810	*194275	*46584	415275	*189564	*235928	**	815495	**	**
3 Cash	369185	-	*14366	*5772	*29397	*2583	61279	*11655	*37853	**	206279	**	**
4 Notes and accounts receivable	600984	-	*13499	*24413	*73899	*30472	136967	*38108	*107092	**	176533	**	**
5 Less: Allowance for bad debts	*9939	-	-	-	*62	-	*1074	*761	*412	**	7632	**	**
6 Inventories	455307	-	*9422	*16162	*61291	*8594	129561	*93162	*32721	**	104395	**	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	62864	-	*2024	*77	*6420	*240	13041	*5270	*3422	**	32369	**	**
10 Loans to stockholders	*9389	-	*5274	-	*278	-	*3747	*90	-	-	-	-	-
11 Mortgage and real estate loans	*6588	-	-	-	-	-	-	*6588	-	-	-	-	-
12 Other investments	153462	-	*99	-	*4955	-	*5521	*6684	*2154	-	134049	**	**
13 Depreciable assets	593453	-	*16025	*14067	*69519	*23707	118011	*60738	*84727	**	206660	**	**
14 Less: Accumulated depreciation	323664	-	*11123	*12338	*55337	*19544	62856	*34855	*32901	**	94710	**	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	27343	-	-	-	*4363	-	*5014	*1310	-	-	16656	**	**
18 Intangible assets (Amortizable)	17971	-	*2907	*7612	*3710	-	*534	*1711	*529	**	969	-	-
19 Less: Accumulated amortization	10374	-	*2759	*2953	*3334	-	*134	*285	*529	**	380	-	-
20 Other assets	47886	-	*786	-	*-824	*533	*5663	*149	*1271	-	40308	**	**
21 Total liabilities	2000454	-	*50522	*52810	*194275	*46584	415275	*189564	*235928	**	815495	**	**
22 Accounts payable	332758	-	*7015	*13367	*53741	*5282	137666	*19612	*56310	**	39764	**	**
23 Mort, notes, and bonds under 1 yr	202620	-	-	*1280	*3570	*13471	*46851	*12634	*114357	**	10456	**	**
24 Other current liabilities	121600	-	*3582	*2888	*6368	*1377	17463	*7839	*14769	**	67314	**	**
25 Loans from stockholders	105781	-	*19691	*5796	*14243	*58	*46921	*16843	*1588	-	643	-	-
26 Mort, notes, bonds, 1 yr or more	378714	-	*3121	*8182	*19888	*310	*40710	*23893	*15792	**	266818	**	**
27 Other liabilities	42851	-	*89	*3553	*14980	*-0	*984	*20141	*100	-	3003	**	**
28 Net worth	816130	-	*17023	*17745	*81485	*26087	124679	*88602	*33013	**	427498	**	**
29 Capital stock	135539	-	*108078	*1899	*9826	*877	7417	*7110	*76	**	258	**	**
30 Paid-in or capital surplus	182089	-	*37	*684	-	-	*23341	*10897	*226	**	146904	**	**
31 Retained earnings, appropriated	*12569	-	-	-	-	-	*12569	-	-	-	-	-	-
32 Retained earnings, unappropriate	402589	-	*-102778	*2247	*87493	*25210	74556	*36483	-	-	279379	**	**
33 Retained earnings (S CORP)	130373	-	*11687	*12916	-	-	*10382	*34189	*32711	**	28489	-	-
34 Less: Cost of treasury stock	*47029	-	-	-	*15834	-	*3587	*77	-	-	27532	-	**
35 Total receipts	5488490	*14924	*460105	*481790	*722823	*217983	1936315	*368063	*497994	**	788493	**	**
36 Business receipts	5315702	*13898	*456845	*479538	*719822	*217927	1929924	*347757	*435250	**	714741	**	**
37 Interest	36746	*132	*11	*242	*596	*56	*1033	*1151	*184	-	33340	**	**
38 Interest on govt. obligations, State and local	*508	-	-	-	*65	-	-	-	*397	-	46	-	**
39 Rents	*4374	240	-	-	-	-	*1205	*123	-	-	2805	**	**
40 Royalties	56	-	-	-	-	-	-	-	-	-	56	-	**
41 Net S-T cap gain less net LT loss	*7919	-	-	-	*9	-	-	-	-	-	7909	-	**
42 Net L-T cap gain less net ST loss	*17751	-	-	-	*460	-	-	*184	-	-	17107	**	**
43 Net gain, noncapital assets	*287	1	-	-	*62	-	*79	*66	*19	-	61	**	-
44 Dividends, domestic corporations	*1764	-	-	-	*130	-	*357	*306	-	-	971	-	**
45 Dividends, foreign corporations	994	-	-	-	-	-	-	-	-	-	994	-	**
46 Other receipts	102390	*653	*3249	*2009	*1680	*-0	*3717	*18476	*62144	**	10462	**	**
47 Total deductions	5190220	*14128	*437408	*467346	*700628	*213225	1908535	*355785	*487313	**	605851	**	**
48 Cost of sales and operations	3670506	*7527	*229684	*396647	*521960	*181031	1502071	*236287	*372475	**	222824	**	**
49 Compensation of officers	236892	-	*52317	*14604	*31384	*7334	63256	*9103	*6273	-	52621	-	**
50 Repairs	16262	85	*594	*589	*1770	*254	4753	*1544	*1715	**	4959	**	**
51 Bad debts	12434	*24	*121	*20	*557	*427	*4837	*2267	*1321	**	2861	**	**
52 Rent paid on business property	84533	225	*26144	*2792	*6310	*1585	25828	*6570	*2289	**	12790	**	**
53 Taxes paid	82010	*185	*11840	*2979	*12861	*2166	23866	*8325	*5079	**	14710	**	**
54 Interest paid	53074	*438	*185	*626	*2596	*881	7349	*4101	*7658	**	29239	**	**
55 Contributions or gifts	1149	1	-	*30	*70	-	*535	*141	*1	-	370	**	**
56 Amortization	1565	5	*52	-	*684	-	*3	*243	-	-	579	**	-
57 Depreciation	80951	518	*2240	*2103	*6297	*1874	11576	*5399	*13350	**	37594	**	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	29843	24	*3057	*123	*2146	*333	6959	*2000	*1374	**	13828	**	**
60 Pension, prof sh, stock, annuity	24409	-	*433	-	*316	*669	*8037	*1399	*31	**	13523	**	**
61 Employee benefit programs	48909	352	*6085	*2119	*3983	*1081	*7377	*2608	*2056	**	23249	**	**
62 Net loss, noncapital assets	*1122	*5	-	-	*778	-	-	-	-	-	339	-	**
63 Other deductions	846561	*4740	*104657	*44714	*108917	*15590	242090	*75797	*73691	**	176365	**	**
64 Total receipts less total deducts	298271	*796	*22697	*14444	*22195	*4757	27780	*12279	*10681	**	182642	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	297763	*796	*22697	*14444	*22130	*4757	27780	*12279	*10283	**	182596	**	**
67 Net income, Form 1120-A	*2917	-	*2917	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*297	*297	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	52471	-	*12464	*13964	-	-	*9497	*4357	*9550	**	2639	-	-
70 Statutory special deductions, total	14660	*445	*9088	-	*146	*915	*2350	*214	-	-	1502	-	**
71 Net operating loss deduction	*13389	*445	*9088	-	*55	*915	*2064	-	-	-	822	-	**
72 Dividends received deduction	*1271	-	-	-	*91	-	*286	*214	-	-	680	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	230631	351	*1146	*480	*21983	*3842	15934	*7707	*733	-	178455	**	**
75 Income tax before credits, total	75054	120	*172	*72	*4634	*836	4168	*2620	*227	-	62204	**	**
76 Regular tax	74825	119	*172	*72	*4634	*836	4168	*2620	*227	-	61976	**	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	229	-0	-	-	-	-	-	-	-	-	228	**	**
81 Foreign tax credit	826	-	-	-	-	-	-	-	-	-	826	-	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	74228	120	*172	*72	*4634	*836	4168	*2620	*227	-	61378	**	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 70
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	296483	14983	129280	49442	32889	22494	24128	3960	4165	3984	3902	3597	3660
2 Total assets	11495202047	-	4223307	8086204	11655242	15932238	49872784	27566052	68519156	144257258	278563297	562605651	10323920858
3 Cash	419088862	-	1618833	2541689	2607846	2826689	6205913	2794026	5185674	8151515	13008444	19196309	354951924
4 Notes and accounts receivable	2656585939	-	288495	784183	1077420	1907003	6190121	3874388	18012457	46142212	88305951	138314262	2351689448
5 Less: Allowance for bad debts	64504630	-	*6552	*33774	18296	16827	91806	57130	401311	960827	1870913	3532578	57514616
6 Inventories	11746273	-	*21068	273575	377022	777088	2689070	796317	606257	596551	564400	1378412	3666514
7 Investments in govt. obligations, Total	1138009858	-	-	*29107	104836	144527	1303731	1832939	9005176	24927584	47579763	83507281	969574914
8 Tax-exempt securities	507533155	-	*9367	*49048	80682	87842	605181	523081	2729322	7320255	16547991	39463385	440117001
9 Other current assets	936877610	-	318443	481791	1062076	1018495	4237025	2360073	4321984	6868159	11120980	22898211	882190373
10 Loans to stockholders	17654865	-	356303	564074	456865	442293	852485	375278	257138	254376	259799	527689	13308565
11 Mortgage and real estate loans	1381440651	-	72719	346495	495429	643541	1885816	959699	3647565	11423542	29157144	67100890	1265707811
12 Other investments	3650885859	-	322687	870427	1883636	2151180	9795390	6672123	15478651	29251323	60830972	171438549	3352190921
13 Depreciable assets	277025549	-	2889097	3386010	4934838	6687466	16858509	7845876	9587042	9243629	11303241	17850262	186439579
14 Less: Accumulated depreciation	104493754	-	2110448	2025497	2584279	3267954	7551139	3039802	3675841	3437864	4250103	6514607	66036219
15 Depletable assets	773888	-	*23424	*42774	*13936	*33395	70504	*26023	55182	*55816	86946	25495	340392
16 Less: Accumulated depletion	315185	-	*1175	*9002	*4790	*13958	*17819	*15925	*30519	*49394	52068	8245	112290
17 Land	33841633	-	276902	477416	1118282	1593164	5078665	1848685	2033965	1898499	1908407	3044074	14563573
18 Intangible assets (Amortizable)	39665062	-	171290	218888	161499	355832	713441	545155	541337	666853	943421	2056136	33291207
19 Less: Accumulated amortization	10358314	-	140363	122248	67658	162494	332304	253689	250265	188757	357259	596080	7887197
20 Other assets	603744725	-	113217	211249	-44102	724955	1379998	478934	1415343	2093787	3476178	6456208	587438958
21 Total liabilities	11495202047	-	4223307	8086204	11655242	15932238	49872784	27566052	68519156	144257258	278563297	562605651	10323920858
22 Accounts payable	445779414	-	292533	446335	757498	1150679	3146214	1980109	4270951	8026091	13816579	26020563	385871862
23 Mort, notes, and bonds under 1 yr	581733857	-	194804	415419	578435	1225500	4260288	2093425	3872330	3946864	7611795	14595841	542939155
24 Other current liabilities	4669621391	-	348067	518658	809373	891333	4673575	4021848	25496183	76288955	153678579	263718505	4139176315
25 Loans from stockholders	44754864	-	811218	791466	1107194	1480846	3633754	1569631	1122711	625125	667899	1648220	31296799
26 Mort, notes, bonds, 1 yr or more	712864093	-	597103	1215264	2062202	3052860	11531689	5064581	6716040	6592300	7778247	15662703	652591103
27 Other liabilities	1801290694	-	365350	566914	536518	1542428	3704648	1428767	4046206	6426959	8243861	17171574	1757257468
28 Net worth	3239157734	-	1614232	4132147	5804021	6588593	18922616	11407690	22994735	42350964	86766337	223788244	2814788155
29 Capital stock	1256984665	-	1410040	861521	1883304	1570417	5352707	2764256	4736710	8075540	14471848	40521833	1175336490
30 Paid-in or capital surplus	2358804619	-	6056679	886056	1701582	1870377	7672928	5991524	13769147	24817300	58508291	155323412	2082207323
31 Retained earnings, appropriated	70910441	-	2194534	160503	281222	271795	344998	259536	230090	484337	1315601	3041552	62326273
32 Retained earnings, unappropriate	654869015	-	-7743307	2118483	1900681	2654148	4836556	2236166	3562094	8321365	15877823	31959510	589145496
33 Retained earnings (S CORP)	9209087	-	-86882	637511	470613	683926	2140276	621959	1091821	1163447	925304	995851	565260
34 Less: Cost of treasury stock	1111620092	-	216832	531927	433382	462070	1424850	465751	395127	511025	4332528	8053913	1094792686
35 Total receipts	1699628570	33459141	18422319	12993317	12056664	10721703	28958687	13695105	19564549	22536944	33830563	65781422	1427608156
36 Business receipts	865130139	5339862	17417329	11726490	10769992	9137089	23743432	10962593	13303534	11698460	14852983	28233713	707944661
37 Interest	579663766	23079006	60370	130001	156647	222978	1156019	581778	2805385	6962681	13950928	26297493	504260481
38 Interest on govt. obligations, State and local	29116660	166623	*695	3501	7903	9527	65433	45462	187049	418375	936974	2335475	24939644
39 Rents	30557627	309001	112872	145698	237519	311919	824060	331223	634020	430173	492885	1056132	25672124
40 Royalties	926263	8029	*41984	*141081	*1340	*12385	80171	*10595	47653	7815	40574	53027	481610
41 Net S-T cap gain less net LT loss	23472635	277998	*14929	15493	24152	18797	112815	43749	152823	223157	636048	1841471	20111204
42 Net L-T cap gain less net ST loss	25817743	466154	120146	127607	159650	157433	645969	410443	400882	581134	444744	935802	21367778
43 Net gain, noncapital assets	7849182	533153	17314	15756	54200	41456	124959	59220	75380	136687	231074	463158	6096823
44 Dividends, domestic corporations	6300349	55389	2348	24556	44547	41987	168266	102748	144161	111199	128660	171051	5305437
45 Dividends, foreign corporations	1245785	38	-	*954	*541	*230	19933	2659	27637	9996	15448	48498	1119851
46 Other receipts	129548419	3223887	634332	662178	600172	767904	2017629	1144636	1786027	1957265	2100246	4345602	110308541
47 Total deductions	1450970266	28649287	16036876	11538306	10490004	9273639	24670717	11811306	16623026	18359818	26341923	49443756	1227731609
48 Cost of sales and operations	454242226	1559987	2300157	1879670	2607086	2105348	7166895	3698925	5131141	3791365	6483435	13959730	403558488
49 Compensation of officers	31269782	467062	2002780	1631638	1368231	799747	2201739	849042	1247435	1237122	1428603	1742887	16293498
50 Repairs	6692267	81747	271510	297638	240694	245443	411890	149266	191462	153659	206730	327535	4114694
51 Bad debts	29849970	1755441	10735	24085	24229	40691	167452	66583	111608	211508	334283	642213	26461142
52 Rent paid on business property	18955644	402360	695054	353935	317076	340383	563285	293095	430261	323485	326576	541878	14368257
53 Taxes paid	32292844	583231	495836	450406	465408	444973	1087436	497057	612580	644247	838241	1435031	24738397
54 Interest paid	250811709	16649916	126550	307475	200002	337635	1325784	594960	1447649	3142633	5800801	10099443	210778862
55 Contributions or gifts	1350560	21437	3428	8549	9063	8190	18820	10452	21132	26551	44210	66767	1111961
56 Amortization	6151580	129560	8011	12481	16633	45122	74832	48881	89357	92854	144732	280040	5209078
57 Depreciation	30761875	371520	219149	199682	244321	281020	684349	317905	386333	484969	619786	1058299	25894542
58 Depletion	117507	*834	*6904	*1351	*6791	*1334	8469	*2383	18277	1580	8482	16401	44701
59 Advertising	9652240	71588	357045	197395	147406	141557	226126	90329	94465	117076	196711	676063	7336479
60 Pension, prof sh, stock, annuity	7539995	67888	81788	108159	92561	65572	183282	66664	92223	88559	179679	324550	6189069
61 Employee benefit programs	17303300	263188	89480	117178	189148	236398	235789	112183	170767	447822	398821	1082040	13960486
62 Net loss, noncapital assets	3518771	173067	*6697	*8326	11548	7376	14394	12655	91887	138317	128048	319025	2607431
63 Other deductions	550459996	6050460	9361753	5940339	4549808	4172851	10300175	5000927	6486449	7458070	9202787	16871854	465064525
64 Total receipts less total deducts	248658303	4809854	2385443	1455011	1566660	1448064	4287970	1883799	2941524	4177126	7488640	16337666	199876546
65 Const taxable inc frm rel frn corps	7010056	*531	-	*4811	-	-	13071	*283	22624	*3270	15638	134928	6814899
66 Net income, total	226551700	4643762	2384748	1456321	1558757	1438538	4235608	1838620	2777099	3762021	6567304	14137119	181751802
67 Net income, Form 1120-A	172435	*4523	69099	60026	38787	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	2436766	2436766	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	8099133	138878	1705466	679401	793622	667298	2044680	509833	541621	345728	217088	217560	237957
70 Statutory special deductions, total	94646189	1778233	362557	179904	211769	203148	631906	486373	878184	1268843	2663075	6825987	79156208
71 Net operating loss deduction	13897675	751728	360307	159678	170572	161404	396562	277932	382835	366750	569782	570137	9729988
72 Dividends received deduction	4396695	36313	1668	17784	33802	27806	117301	76625	101461	82337	94262	121430	3685906
73 Public utility div paid deduction	*6344	-	-	-	-	-	*5131	-	-	*-0	1211	2	-
74 Income subject to tax	124085725	2722474	317202	598410	555352	569959	1568026	826103	1364337	2201995	3730767	7117159	102513942
75 Income tax before credits, total	44201029	963724	54294	136808	115127	135994	476274	284788	470903	763109	1284763	2473987	37041259
76 Regular tax	42710339	926489	52924	136084	113987	133835	457606	273341	454184	742345	1252785	2425758	35741001
77 Personal holding company tax	6721	*26	*515	*294	*358	*781	2951	*992	*388	*14	369	6	25
78 Recapture of investment credit	512	-0	-	-	-	-	*5	-	-	*157	-0	25	325
79 Alternative minimum tax	1418616	12529	*843	*258	778	1343	14696	10459	19766	19416	31014	51659	1255856
80 Environmental tax	164075	3080	*6	*172	3	*5	252	161	571	880	1701	5459	151785
81 Foreign tax credit	4140337	*426	*84	*1872	*81	*25	7411	*392	14685	1516	9509	45395	4058943
82 U.S. Possessions tax credit	35568	2734	-	-0	-	-0	71	-	-	*2534	792	1132	28303
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	25227	1	-	*283	-	*233	*606	*4	*571	*90	361	28	23049
85 General business credit	420935	4685	*90	*165	*2160	973	3082	332	1865	3063	3009	10227	391283
86 Prior year minimum tax credit	1023994	12694	*2	*10	136	156	5193	3217	4634	11524	15916	28518	941994
87 Income tax after credits, total	38554969	943184	54118	134476	112749	134607	459910	280843	449149	744382	1255177	2388687	31597687

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 45
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	8610	329	***	***	-	*39	183	225	1361	2073	2053	***	***
2 Total assets	4173657783	-	***	***	-	*26144	395332	1835125	24025483	75541065	146136441	***	***
3 Cash	281572739	-	***	***	-	*26118	125257	163005	1682111	4542012	7862076	***	***
4 Notes and accounts receivable	1891451122	-	***	***	-	*26	77181	850169	12321365	39641170	75710349	***	***
5 Less: Allowance for bad debts	48633890	-	***	***	-	-	*22085	15228	204097	595841	1116342	***	***
6 Inventories	121040	-	***	***	-	-	-	-	-	*139	1148	***	***
7 Investments in govt. obligations, Total	540009304	-	***	***	-	-	*37660	562973	6399479	19176502	35423902	***	***
8 Tax-exempt securities	68750637	-	***	***	-	-	*1572	36267	881207	3447035	6787898	***	***
9 Other current assets	196432385	-	***	***	-	-	69183	65372	799787	1480920	3044020	***	***
10 Loans to stockholders	307891	-	***	***	-	-	*6617	*1740	*289	*1656	8750	***	***
11 Mortgage and real estate loans	387533363	-	***	***	-	-	*41367	200	472416	2110956	6135904	***	***
12 Other investments	454274842	-	***	***	-	-	*42205	136594	1182728	3932356	8538460	***	***
13 Depreciable assets	96962944	-	***	***	-	-	14049	48548	613996	1984213	3967661	***	***
14 Less: Accumulated depreciation	42700210	-	***	***	-	-	*6537	27035	309066	946690	1822668	***	***
15 Depletable assets	7677	-	***	***	-	-	-	-	-	*921	3762	***	***
16 Less: Accumulated depletion	*3321	-	***	***	-	-	-	-	-	*609	1149	***	***
17 Land	7459854	-	***	***	-	-	*430	*979	35681	164938	374312	***	***
18 Intangible assets (Amortizable)	18594660	-	***	***	-	-	*2929	*11409	53001	129536	306079	***	***
19 Less: Accumulated amortization	4174507	-	***	***	-	-	*2572	*7514	17221	43518	96247	***	***
20 Other assets	325691254	-	***	***	-	-	8077	7647	113808	515369	1008528	***	***
21 Total liabilities	4173657783	-	***	***	-	*26144	395332	1835125	24025483	75541065	146136441	***	***
22 Accounts payable	131981267	-	***	***	-	-	*18465	127151	2195378	5712458	9530108	***	***
23 Mort, notes, and bonds under 1 yr	157887463	-	***	***	-	-	*7205	*27999	182576	282398	839359	***	***
24 Other current liabilities	3036452790	-	***	***	-	*19608	184653	1405783	18720877	60358009	118594488	***	***
25 Loans from stockholders	7228110	-	***	***	-	-	*5772	-	15290	27034	27528	***	***
26 Mort, notes, bonds, 1 yr or more	197711395	-	***	***	-	-	*2323	21528	118208	493820	993562	***	***
27 Other liabilities	202772768	-	***	***	-	*902901	*424408	16887	140633	782107	1075224	***	***
28 Net worth	439623991	-	***	***	-	*-896365	-247493	235777	2652520	7885240	15076171	***	***
29 Capital stock	63708079	-	***	***	-	-	45595	37858	391180	1242744	2162275	***	***
30 Paid-in or capital surplus	178199983	-	***	***	-	-	75862	62204	923990	2594994	4629499	***	***
31 Retained earnings, appropriated	1984138	-	***	***	-	-	34	*13352	31019	82293	129113	***	***
32 Retained earnings, unappropriate	199801904	-	***	***	-	*-896365	-362959	130747	1355563	4163044	8440111	***	***
33 Retained earnings (S CORP)	*14675	-	***	***	-	-	-	-	*14675	-	-	***	***
34 Less: Cost of treasury stock	4084788	-	***	***	-	-	*6025	*8384	63908	197835	284828	***	***
35 Total receipts	382771836	26513077	***	***	-	*2005	635546	272668	1926203	5831686	11296775	***	***
36 Business receipts	53600437	2225414	***	***	-	-	169568	83432	230150	594731	1190892	***	***
37 Interest	270386545	21343986	***	***	-	*1038	409692	167748	1562927	4823686	9199214	***	***
38 Interest on govt. obligations, State and local	5697921	82141	***	***	-	-	*17115	1714	55492	198985	434764	***	***
39 Rents	9649277	146291	***	***	-	-	*5466	313	6301	24465	68940	***	***
40 Royalties	275261	9	***	***	-	-	-	*8	*20	172	487	***	***
41 Net S-T cap gain less net LT loss	217076	26189	***	***	-	-	526	*46	425	621	4268	***	***
42 Net L-T cap gain less net ST loss	1910879	63796	***	***	-	-	*1727	*3097	3162	6013	15711	***	***
43 Net gain, noncapital assets	5080630	407331	***	***	-	-	*1859	6912	20084	58949	137596	***	***
44 Dividends, domestic corporations	532003	2637	***	***	-	-	*18073	*312	567	3773	8631	***	***
45 Dividends, foreign corporations	389250	-	***	***	-	-	4	-	*8	*1163	721	***	***
46 Other receipts	35032558	2215283	***	***	-	*968	*11515	9086	47067	119129	235552	***	***
47 Total deductions	330001135	24009876	***	***	-	*965	482414	230265	1577347	4677001	8934123	***	***
48 Cost of sales and operations	458726	4219	***	***	-	-	33	-	*868	*777	5559	***	***
49 Compensation of officers	12597175	336977	***	***	-	-	*52262	32053	220540	513625	802450	***	***
50 Repairs	2986936	51312	***	***	-	-	*1045	4137	21392	61960	112401	***	***
51 Bad debts	20321633	1671882	***	***	-	*965	*26937	2774	29594	95017	205640	***	***
52 Rent paid on business property	6253083	333567	***	***	-	-	*16739	6049	7830	38579	91862	***	***
53 Taxes paid	8567493	437100	***	***	-	-	24713	10080	55614	156276	304552	***	***
54 Interest paid	141351561	16076859	***	***	-	-	*178827	68191	650454	2009846	3860357	***	***
55 Contributions or gifts	690627	13648	***	***	-	-	*1442	297	4665	11365	21579	***	***
56 Amortization	2294650	100907	***	***	-	-	*1981	613	4598	19230	36649	***	***
57 Depreciation	15194688	263688	***	***	-	-	11761	6132	46915	146397	290124	***	***
58 Depletion	19499	-	***	***	-	-	-	*1	*-0	92	196	***	***
59 Advertising	3258187	46322	***	***	-	-	5386	1927	13747	42960	83225	***	***
60 Pension, prof sh, stock, annuity	2370916	45878	***	***	-	-	2272	*1194	11530	38049	82718	***	***
61 Employee benefit programs	6668906	244400	***	***	-	-	*9777	3802	38904	111243	201373	***	***
62 Net loss, noncapital assets	1322863	168024	***	***	-	-	*2695	*827	6255	17662	27808	***	***
63 Other deductions	105644193	4215093	***	***	-	-	146545	92188	464442	1413922	2807631	***	***
64 Total receipts less total deducts	52770701	2503201	***	***	-	*1041	153132	42403	348856	1154685	2362652	***	***
65 Const taxable inc frm rel frn corps	3414002	468	***	***	-	-	-	-	-	-	-	***	***
66 Net income, total	50486782	2421528	***	***	-	*1041	136017	40690	293364	955701	1927888	***	***
67 Net income, Form 1120-A	-	-	***	***	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	1997573	1997573	***	***	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	*3833	-	***	***	-	-	-	-	*3833	-	-	***	***
70 Statutory special deductions, total	3033768	305346	***	***	-	*1041	*16138	*8351	33440	89779	108575	***	***
71 Net operating loss deduction	2629277	303487	***	***	-	*1041	*2858	*8133	33123	85999	100408	***	***
72 Dividends received deduction	398713	1858	***	***	-	-	*13244	*218	317	3780	6956	***	***
73 Public utility div paid deduction	*1213	-	***	***	-	-	-	-	-	*-0	1211	***	***
74 Income subject to tax	47354379	2116182	***	***	-	-	119879	32410	256098	865920	1819369	***	***
75 Income tax before credits, total	16712144	761551	***	***	-	-	41375	9292	81172	295046	623744	***	***
76 Regular tax	16456909	736347	***	***	-	-	41073	9226	79591	290920	617311	***	***
77 Personal holding company tax	*183	-	***	***	-	-	*150	-	-	-	9	***	***
78 Recapture of investment credit	*40	-	***	***	-	-	*5	-	-	-	-	***	***
79 Alternative minimum tax	184623	5579	***	***	-	-	-	*61	1558	4086	6335	***	***
80 Environmental tax	57848	2681	***	***	-	-	147	5	*23	12	95	***	***
81 Foreign tax credit	2297745	177	***	***	-	-	-	-	-	-	13	***	***
82 U.S. Possessions tax credit	15776	-	***	***	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	***	***	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	9009	-	***	***	-	-	-	-	-	-	-	***	***
85 General business credit	260569	4548	***	***	-	-	868	*3	223	1245	2008	***	***
86 Prior year minimum tax credit	454561	12187	***	***	-	-	-	-	1034	4125	9943	***	***
87 Income tax after credits, total	13674485	744639	***	***	-	-	40507	9289	79914	289675	611780	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6030
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
				Size of Total Assets										
1	Number of returns	196	***	-	-	-	-	***	-	-	*12	22	***	66
2	Total assets	91967176	***	-	-	-	-	***	-	-	*421422	1751279	***	73960287
3	Cash	2363729	***	-	-	-	-	***	-	-	*27230	54640	***	1725818
4	Notes and accounts receivable	7091952	***	-	-	-	-	***	-	-	*37981	186178	***	5792342
5	Less: Allowance for bad debts	935907	***	-	-	-	-	-	-	-	*2402	18600	***	728873
6	Inventories	2493	***	-	-	-	-	-	-	-	-	-	***	434
7	Investments in govt. obligations, Total	9418432	***	-	-	-	-	***	-	-	*43649	234340	***	6815650
8	Tax-exempt securities	254711	***	-	-	-	-	***	-	-	*5006	41229	***	163895
9	Other current assets	2005335	***	-	-	-	-	***	-	-	*20766	17729	***	1636839
10	Loans to stockholders	116253	***	-	-	-	-	-	-	-	-	-	***	4339
11	Mortgage and real estate loans	58107339	***	-	-	-	-	***	-	-	*277202	976198	***	47933279
12	Other investments	11762568	***	-	-	-	-	***	-	-	*4202	217127	***	9285986
13	Depreciable assets	1274644	***	-	-	-	-	***	-	-	*7096	36049	***	925866
14	Less: Accumulated depreciation	449328	***	-	-	-	-	***	-	-	*3243	11079	***	328689
15	Depletable assets	-	***	-	-	-	-	-	-	-	-	-	***	-
16	Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	-	***	-
17	Land	108695	***	-	-	-	-	***	-	-	*531	2366	***	75318
18	Intangible assets (Amortizable)	28311	***	-	-	-	-	***	-	-	-	-	***	26898
19	Less: Accumulated amortization	9859	***	-	-	-	-	-	-	-	-	-	***	9560
20	Other assets	827808	***	-	-	-	-	***	-	-	*3405	15102	***	640745
21	Total liabilities	91967176	***	-	-	-	-	***	-	-	*421422	1751279	***	73960287
22	Accounts payable	2916718	***	-	-	-	-	-	-	-	*7483	43163	***	2592729
23	Mort, notes, and bonds under 1 yr	243554	***	-	-	-	-	-	-	-	-	13	***	185895
24	Other current liabilities	73930076	***	-	-	-	-	***	-	-	*373263	1542016	***	58150485
25	Loans from stockholders	84353	***	-	-	-	-	-	-	-	-	-	***	84091
26	Mort, notes, bonds, 1 yr or more	2505690	***	-	-	-	-	***	-	-	-	3857	***	2425301
27	Other liabilities	4457468	***	-	-	-	-	***	-	-	*2058	11763	***	4307873
28	Net worth	7829316	***	-	-	-	-	***	-	-	*38617	150468	***	6213913
29	Capital stock	87186	***	-	-	-	-	-	-	-	*494	1164	***	83530
30	Paid-in or capital surplus	1205809	***	-	-	-	-	***	-	-	*5231	15850	***	1113723
31	Retained earnings, appropriated	330299	***	-	-	-	-	***	-	-	*2263	9521	***	175769
32	Retained earnings, unappropriate	6237029	***	-	-	-	-	***	-	-	*30629	123946	***	4871886
33	Retained earnings (S CORP)	-	***	-	-	-	-	-	-	-	-	-	***	-
34	Less: Cost of treasury stock	31007	***	-	-	-	-	-	-	-	-	13	***	30994
35	Total receipts	7259116	***	-	-	-	-	***	-	-	*33239	133596	***	5763412
36	Business receipts	549950	***	-	-	-	-	***	-	-	*1050	4991	***	484792
37	Interest	6321510	***	-	-	-	-	***	-	-	*30879	121281	***	4972922
38	Interest on govt. obligations, State and local	19250	***	-	-	-	-	***	-	-	*542	187	***	13937
39	Rents	31619	***	-	-	-	-	-	-	-	*47	202	***	28352
40	Royalties	6	***	-	-	-	-	-	-	-	-	2	***	-
41	Net S-T cap gain less net LT loss	4595	***	-	-	-	-	***	-	-	-	15	***	2485
42	Net L-T cap gain less net ST loss	38792	***	-	-	-	-	***	-	-	*262	773	***	28620
43	Net gain, noncapital assets	124041	***	-	-	-	-	-	-	-	*11	1504	***	106583
44	Dividends, domestic corporations	51666	***	-	-	-	-	***	-	-	*150	957	***	30413
45	Dividends, foreign corporations	140	***	-	-	-	-	-	-	-	-	3	***	37
46	Other receipts	117546	***	-	-	-	-	***	-	-	*297	3681	***	95270
47	Total deductions	5785738	***	-	-	-	-	***	-	-	*26349	112933	***	4557532
48	Cost of sales and operations	89089	***	-	-	-	-	***	-	-	-	-	***	88830
49	Compensation of officers	172013	***	-	-	-	-	***	-	-	*1730	6068	***	112738
50	Repairs	36852	***	-	-	-	-	-	-	-	*140	1001	***	26886
51	Bad debts	256879	***	-	-	-	-	***	-	-	*1061	5246	***	190155
52	Rent paid on business property	72813	***	-	-	-	-	***	-	-	*26	537	***	66343
53	Taxes paid	255446	***	-	-	-	-	***	-	-	*1024	4295	***	210557
54	Interest paid	2866939	***	-	-	-	-	***	-	-	*12954	53965	***	2230075
55	Contributions or gifts	10511	***	-	-	-	-	***	-	-	*39	178	***	6768
56	Amortization	14184	***	-	-	-	-	***	-	-	*4	22	***	12886
57	Depreciation	123430	***	-	-	-	-	***	-	-	*468	2577	***	98240
58	Depletion	1	***	-	-	-	-	-	-	-	-	-0	***	-
59	Advertising	58480	***	-	-	-	-	***	-	-	*125	1076	***	48228
60	Pension, prof sh, stock, annuity	35540	***	-	-	-	-	***	-	-	*350	908	***	26941
61	Employee benefit programs	100941	***	-	-	-	-	***	-	-	*597	2249	***	75395
62	Net loss, noncapital assets	4224	***	-	-	-	-	***	-	-	*17	13	***	1263
63	Other deductions	1688396	***	-	-	-	-	***	-	-	*7814	34797	***	1362227
64	Total receipts less total deducts	1473377	***	-	-	-	-	***	-	-	*6890	20663	***	1205880
65	Const taxable inc frm rel frn corps	23	***	-	-	-	-	-	-	-	-	-	***	23
66	Net income, total	1454151	***	-	-	-	-	***	-	-	*6348	20476	***	1191966
67	Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	-
68	Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	***	-
69	Net income, Form 1120S	-	***	-	-	-	-	-	-	-	-	-	***	-
70	Statutory special deductions, total	77972	***	-	-	-	-	***	-	-	*105	658	***	62916
71	Net operating loss deduction	38985	***	-	-	-	-	-	-	-	-	-	***	38511
72	Dividends received deduction	34894	***	-	-	-	-	***	-	-	*105	658	***	20348
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74	Income subject to tax	1376354	***	-	-	-	-	***	-	-	*6243	19817	***	1129226
75	Income tax before credits, total	478507	***	-	-	-	-	***	-	-	*2104	6730	***	394434
76	Regular tax	476102	***	-	-	-	-	***	-	-	*2104	6729	***	392120
77	Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78	Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79	Alternative minimum tax	992	***	-	-	-	-	-	-	-	-	1	***	989
80	Environmental tax	1413	***	-	-	-	-	***	-	-	-	-	***	1326
81	Foreign tax credit	25	***	-	-	-	-	-	-	-	-	-0	***	14
82	U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	***	-
83	Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84	Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	-
85	General business credit	3271	***	-	-	-	-	***	-	-	-	172	***	1890
86	Prior year minimum tax credit	1407	***	-	-	-	-	-	-	-	*44	1	***	1237
87	Income tax after credits, total	473804	***	-	-	-	-	***	-	-	*2060	6557	***	391293

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6060
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	5107	***	***	-	-	-	*71	80	690	1185	1316	1000	***
2 Total assets	3821451947	***	***	-	-	-	*168398	695728	12232870	43794886	94357499	152640360	***
3 Cash	260491411	***	***	-	-	-	*30386	43188	813178	2553962	5054488	7393364	***
4 Notes and accounts receivable	1759090540	***	-	-	-	-	*32449	348240	6472716	23355344	49221344	79623649	***
5 Less: Allowance for bad debts	45429749	***	-	-	-	-	*839	*5051	101844	345478	730061	1172220	***
6 Inventories	109559	***	-	-	-	-	-	-	-	*105	345	52247	***
7 Investments in govt. obligations, Total	468479548	***	-	-	-	-	*21302	181182	3070567	10833596	23040963	35256813	***
8 Tax-exempt securities	59760764	***	-	-	-	-	*1565	*9818	465096	2040460	4404676	7088055	***
9 Other current assets	186307540	***	-	-	-	-	*42714	27259	354852	865741	1994330	3055699	***
10 Loans to stockholders	148335	***	-	-	-	-	-	1389	*289	*1656	3768	189	***
11 Mortgage and real estate loans	314045813	***	-	-	-	-	-	200	154487	877645	3172448	5767976	***
12 Other investments	427361162	***	-	-	-	-	*38355	76606	751996	2632921	5751845	11373334	***
13 Depreciable assets	89106634	***	-	-	-	-	*802	18604	296041	1127739	2600086	4409345	***
14 Less: Accumulated depreciation	39153005	***	-	-	-	-	-	*10080	148371	529944	1222070	2074494	***
15 Depletable assets	6756	***	-	-	-	-	-	-	-	*-0	3762	948	***
16 Less: Accumulated depletion	2713	***	-	-	-	-	-	-	-	-	1149	-	***
17 Land	6737242	***	-	-	-	-	*429	*273	13054	78227	238898	431582	***
18 Intangible assets (Amortizable)	18248614	***	-	-	-	-	*862	*894	46740	115726	261875	418012	***
19 Less: Accumulated amortization	4083749	***	-	-	-	-	*862	*160	13508	36677	83160	112580	***
20 Other assets	320227245	***	-	-	-	-	*1235	*3366	57576	223862	645111	1128442	***
21 Total liabilities	3821451947	***	***	-	-	-	*168398	695728	12232870	43794886	94357499	152640360	***
22 Accounts payable	115583750	***	-	-	-	-	*17580	*68536	1382214	3839007	7240744	12103046	***
23 Mort, notes, and bonds under 1 yr	154880455	***	-	-	-	-	779	*1955	61395	202253	576261	1048184	***
24 Other current liabilities	2751103186	***	-	-	-	-	*88814	504514	9307081	34327738	75402112	121607901	***
25 Loans from stockholders	7038699	***	-	-	-	-	-	-	12382	25658	26830	20161	***
26 Mort, notes, bonds, 1 yr or more	192147973	***	***	-	-	-	*1055	*15288	114402	432524	856186	1443359	***
27 Other liabilities	193384811	***	***	-	-	-	*267	*14760	70661	468650	713207	1473323	***
28 Net worth	407313073	***	***	-	-	-	*59903	90676	1284736	4499056	9542158	14944386	***
29 Capital stock	58142131	***	***	-	-	-	*5516	27892	163524	537187	1120284	1570041	***
30 Paid-in or capital surplus	169557649	***	***	-	-	-	*30374	20594	488862	1607294	3061413	4374088	***
31 Retained earnings, appropriated	1350325	***	-	-	-	-	-	-	16575	29808	49161	97690	***
32 Retained earnings, unappropriate	182251605	***	***	-	-	-	*28457	46532	678993	2518791	5581013	9194704	***
33 Retained earnings (S CORP)	-	***	-	-	-	-	-	-	-	-	-	-	***
34 Less: Cost of treasury stock	3988637	***	***	-	-	-	*4445	*4342	63218	194025	269713	292137	***
35 Total receipts	330801203	***	***	-	-	-	*440776	123832	946970	3370618	7316540	11725118	***
36 Business receipts	48349763	***	***	-	-	-	*123841	12270	82109	340442	772218	1255548	***
37 Interest	229067143	***	***	-	-	-	*272134	96106	807774	2789532	5939644	9467670	***
38 Interest on govt. obligations, State and local	5093745	***	-	-	-	-	*16671	703	26672	120799	283533	464789	***
39 Rents	9265846	***	***	-	-	-	5370	*147	3601	12014	56040	86421	***
40 Royalties	274719	***	-	-	-	-	-	*8	*17	131	328	734	***
41 Net S-T cap gain less net LT loss	181699	***	-	-	-	-	56	-	*89	268	2440	2735	***
42 Net L-T cap gain less net ST loss	1778619	***	-	-	-	-	4	*639	2605	3071	10429	19104	***
43 Net gain, noncapital assets	4253769	***	***	-	-	-	651	*5944	8764	31714	87342	149704	***
44 Dividends, domestic corporations	466786	***	-	-	-	-	*14177	*312	524	2512	6031	7709	***
45 Dividends, foreign corporations	388195	***	-	-	-	-	4	-	*-0	*1019	718	1072	***
46 Other receipts	31680919	***	***	-	-	-	*7869	7704	14813	69115	157817	269634	***
47 Total deductions	285560340	***	***	-	-	-	*307943	100317	779260	2698864	5786823	9255260	***
48 Cost of sales and operations	344891	***	-	-	-	-	-	-	*74	*269	2361	11081	***
49 Compensation of officers	10961754	***	***	-	-	-	36773	13716	105567	299261	528188	693264	***
50 Repairs	2715407	***	***	-	-	-	*724	2110	10722	36333	75926	129329	***
51 Bad debts	17889904	***	-	-	-	-	*8421	1308	14085	51277	123030	220721	***
52 Rent paid on business property	5528640	***	***	-	-	-	12154	*200	2310	17430	46911	92847	***
53 Taxes paid	7349424	***	***	-	-	-	*18267	3445	26066	91233	191913	310003	***
54 Interest paid	116842355	***	***	-	-	-	*118905	38127	340256	1185459	2519777	3981533	***
55 Contributions or gifts	637963	***	-	-	-	-	*1184	129	1860	7266	14408	24734	***
56 Amortization	2126093	***	***	-	-	-	1032	*53	2335	10887	24307	30389	***
57 Depreciation	14223589	***	***	-	-	-	*8452	3353	23632	83981	194869	328587	***
58 Depletion	19361	***	-	-	-	-	-	*1	*-0	*88	99	324	***
59 Advertising	3003675	***	***	-	-	-	*3252	995	6887	25317	54707	93359	***
60 Pension, prof sh, stock, annuity	2123140	***	-	-	-	-	1782	*1089	5333	22777	55820	96110	***
61 Employee benefit programs	5999256	***	-	-	-	-	7745	1090	19211	64770	129883	205546	***
62 Net loss, noncapital assets	1024912	***	-	-	-	-	54	90	2629	8899	19001	30462	***
63 Other deductions	94769975	***	***	-	-	-	*89198	34609	218294	793619	1805622	3006970	***
64 Total receipts less total deducts	45240862	***	***	-	-	-	*132833	23514	167709	671754	1529717	2469858	***
65 Const taxable inc frm rel frn corps	3408802	***	-	-	-	-	-	-	-	-	-	-0	***
66 Net income, total	43555919	***	***	-	-	-	*116163	22812	141037	550955	1246185	2005069	***
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	-	***	-	-	-	-	-	-	-	-	-	-	***
70 Statutory special deductions, total	2448373	***	***	-	-	-	*11140	*7202	15008	38973	64856	97897	***
71 Net operating loss deduction	2092275	***	***	-	-	-	*624	*6983	14720	36068	58544	91952	***
72 Dividends received deduction	354413	***	-	-	-	-	*10516	*218	287	2905	5101	5946	***
73 Public utility div paid deduction	*1211	***	-	-	-	-	-	-	-	*-0	1211	-	***
74 Income subject to tax	41012599	***	-	-	-	-	*105023	15681	126037	511985	1181408	1907171	***
75 Income tax before credits, total	14492442	***	-	-	-	-	*36807	4749	39418	174451	405267	654188	***
76 Regular tax	14278847	***	-	-	-	-	*36522	4682	38928	172166	401227	648345	***
77 Personal holding company tax	*183	***	-	-	-	-	*150	-	-	-	9	-	***
78 Recapture of investment credit	35	***	-	-	-	-	-	-	-	-	-	-	***
79 Alternative minimum tax	160882	***	-	-	-	-	-	*61	488	2252	3983	5078	***
80 Environmental tax	52315	***	-	-	-	-	135	5	*2	*6	55	765	***
81 Foreign tax credit	2295156	***	-	-	-	-	-	-	-	-	13	270	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	-	***
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	9009	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit	251235	***	-	-	-	-	264	*3	*157	891	1224	2274	***
86 Prior year minimum tax credit	435070	***	-	-	-	-	-	-	550	2435	6260	7829	***
87 Income tax after credits, total	11501973	***	-	-	-	-	*36543	4746	38711	171125	397771	643815	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	Size of Total Assets 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	3307	196	-	***	-	*39	***	145	671	876	715	433	119
2 Total assets	260238660	-	-	***	-	*26144	***	1139397	11792613	31324758	50027663	63214414	102489370
3 Cash	18717599	-	-	***	-	*26118	***	119817	868934	1960820	2752948	2993970	9899875
4 Notes and accounts receivable	125268629	-	-	-	-	*26	***	501929	5848649	16247845	26302827	31219331	45103470
5 Less: Allowance for bad debts	2268234	-	-	-	-	-	***	10177	102253	247961	367681	490049	1028866
6 Inventories	*8989	-	-	-	-	-	***	-	-	*34	803	99	8053
7 Investments in govt. obligations, Total	62111324	-	-	-	-	-	***	381791	3328912	8299257	12148600	15347241	22589246
8 Tax-exempt securities	8735162	-	-	-	-	-	***	26449	416111	1401569	2341993	2935487	1613554
9 Other current assets	8119511	-	-	-	-	-	***	38112	444935	594413	1031961	1131844	4851963
10 Loans to stockholders	*43304	-	-	***	-	-	***	*351	-	-	4981	517	30821
11 Mortgage and real estate loans	15380212	-	-	-	-	-	***	-	317929	956110	1987258	4092283	7987405
12 Other investments	15151112	-	-	-	-	-	***	59988	430731	1295233	2569488	4068911	6723216
13 Depreciable assets	6581665	-	-	***	-	-	***	29944	317955	849378	1331526	1678970	2360563
14 Less: Accumulated depreciation	3097876	-	-	***	-	-	***	*16955	160695	413504	589520	733661	1177010
15 Depletable assets	*921	-	-	-	-	-	***	-	-	*921	-0	-	-
16 Less: Accumulated depletion	*609	-	-	-	-	-	***	-	-	*609	-	-	-
17 Land	613917	-	-	-	-	-	***	*705	22627	86180	133047	177449	193908
18 Intangible assets (Amortizable)	317735	-	-	-	-	-	***	*10515	6261	13810	44204	146983	93896
19 Less: Accumulated amortization	80900	-	-	-	-	-	***	*7354	3713	6841	13086	20753	27443
20 Other assets	4636201	-	-	-	-	-	***	4281	56232	288102	348314	665792	3266720
21 Total liabilities	260238660	-	-	***	-	*26144	***	1139397	11792613	31324758	50027663	63214414	102489370
22 Accounts payable	13480799	-	-	***	-	-	***	*58614	813164	1865968	2246202	3552026	4943888
23 Mort, notes, and bonds under 1 yr	2763454	-	-	-	-	-	***	*26045	121182	80145	263086	374308	1892263
24 Other current liabilities	211419528	-	-	***	-	*19608	***	901269	9413796	25657008	41650360	51888382	81794882
25 Loans from stockholders	105057	-	-	-	-	-	***	-	*2908	*1376	698	11303	83000
26 Mort, notes, bonds, 1 yr or more	3057732	-	-	-	-	-	***	*6241	*3807	61296	133520	348604	2503097
27 Other liabilities	4930488	-	-	-	-	*902901	***	2127	69972	311399	350254	555562	2315051
28 Net worth	24481601	-	-	***	-	*-896365	***	145102	1367784	3347567	5383545	6484230	8957189
29 Capital stock	5478762	-	-	***	-	-	***	9966	227656	705063	1040827	1187127	2267950
30 Paid-in or capital surplus	7436525	-	-	-	-	-	***	41610	435128	982469	1552236	1580582	2799024
31 Retained earnings, appropriated	303514	-	-	-	-	-	***	*13352	14445	50221	70431	114878	40187
32 Retained earnings, unappropriate	11313271	-	-	***	-	*-896365	***	84215	676570	1613623	2735153	3622134	3869458
33 Retained earnings (S CORP)	*14675	-	-	-	-	-	***	-	*14675	-	-	-	-
34 Less: Cost of treasury stock	65145	-	-	-	-	-	***	*4042	*689	3811	15102	20491	19429
35 Total receipts	44711518	23557201	-	***	-	*2005	***	148836	979233	2427829	3846639	5020099	8662111
36 Business receipts	4700724	1533652	-	***	-	-	***	71163	148041	253238	413682	675440	1566335
37 Interest	34997892	19374786	-	-	-	*1038	***	71643	755153	2003276	3138289	3917689	5710590
38 Interest on govt. obligations, State and local	584926	15840	-	-	-	-	***	1011	28819	77643	151044	187578	122985
39 Rents	351812	60508	-	-	-	-	***	*166	2699	12403	12698	24318	238924
40 Royalties	536	-	-	-	-	-	***	-	*4	41	157	251	85
41 Net S-T cap gain less net LT loss	30782	25986	-	-	-	-	***	*46	*336	*352	1813	718	1531
42 Net L-T cap gain less net ST loss	93467	56491	-	-	-	-	***	*2458	557	2681	4508	7997	18507
43 Net gain, noncapital assets	702820	357925	-	-	-	-	***	*968	11320	27223	48750	94020	161406
44 Dividends, domestic corporations	13551	2002	-	-	-	-	***	-	42	1111	1644	5796	2957
45 Dividends, foreign corporations	*914	-	-	-	-	-	***	-	*8	*144	-	90	672
46 Other receipts	3234093	2130012	-	***	-	*968	***	1382	32255	49717	74053	106202	838119
47 Total deductions	38655057	21489981	-	***	-	*965	***	129947	798087	1951788	3034367	3889751	7299595
48 Cost of sales and operations	24746	-	-	-	-	-	***	-	*793	*508	3198	9185	11061
49 Compensation of officers	1463407	142989	-	***	-	-	***	18338	114973	212634	268194	258725	437201
50 Repairs	234677	28049	-	***	-	-	***	2027	10670	25486	35475	49851	82795
51 Bad debts	2174850	1521397	-	***	-	*965	***	1465	15509	42680	77364	118046	395633
52 Rent paid on business property	651630	291933	-	***	-	-	***	*5849	5519	21123	44413	61349	218882
53 Taxes paid	962623	361196	-	***	-	-	***	6635	29549	64020	108343	144214	245561
54 Interest paid	21642267	15147964	-	***	-	-	***	30064	310198	811434	1286615	1577460	2476281
55 Contributions or gifts	42152	2656	-	-	-	-	***	167	2805	4060	6993	8431	16999
56 Amortization	154373	85890	-	***	-	-	***	*560	2263	8339	12320	13704	30429
57 Depreciation	847669	144653	-	***	-	-	***	2779	23283	61947	92678	124475	395623
58 Depletion	137	-	-	-	-	-	***	-	-	*4	97	29	7
59 Advertising	196032	20193	-	-	-	-	***	931	6861	17518	27441	39209	82483
60 Pension, prof sh, stock, annuity	212236	31814	-	-	-	-	***	*104	6198	14923	25989	36265	96943
61 Employee benefit programs	568710	185479	-	-	-	-	***	2711	19693	45877	69240	87525	156974
62 Net loss, noncapital assets	293727	158671	-	-	-	-	***	*737	3626	8746	8793	11183	101701
63 Other deductions	9185822	3367096	-	***	-	-	***	57579	246149	612489	967212	1350100	2551022
64 Total receipts less total deducts	6056461	2067220	-	***	-	*1041	***	18889	181146	476041	812271	1130347	1362515
65 Const taxable inc frm rel frn corps	5177	-	-	-	-	-	***	-	-	-	-	-	5177
66 Net income, total	5476712	2051380	-	***	-	*1041	***	17878	152327	398398	661227	942769	1244707
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	-	-	-
68 Net income, Form 1120F	1997573	1997573	-	-	-	-	***	-	-	-	-	-	-
69 Net income, Form 1120S	*3833	-	-	-	-	-	***	-	*3833	-	-	-	-
70 Statutory special deductions, total	507424	300743	-	-	-	*1041	***	*1150	18432	50700	43060	32716	57348
71 Net operating loss deduction	498017	299337	-	-	-	*1041	***	*1150	18402	49931	41864	28757	55302
72 Dividends received deduction	9405	1406	-	-	-	-	***	-	30	770	1197	3958	2045
73 Public utility div paid deduction	2	-	-	-	-	-	***	-	-	-	-	2	-
74 Income subject to tax	4965426	1750637	-	***	-	-	***	16728	130062	347693	618143	910053	1187359
75 Income tax before credits, total	1741195	634077	-	***	-	-	***	4544	41754	118490	211747	309655	419820
76 Regular tax	1701960	609943	-	***	-	-	***	4544	40663	116650	209355	309871	409832
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	-	-	-
78 Recapture of investment credit	*5	-	-	-	-	-	***	-	-	-	-	-	-
79 Alternative minimum tax	22748	4981	-	-	-	-	***	-	1070	1834	2351	877	11635
80 Environmental tax	4121	2295	-	-	-	-	***	-	*21	*6	40	389	1369
81 Foreign tax credit	2564	164	-	-	-	-	***	-	-	-	1	176	2223
82 U.S. Possessions tax credit	15776	-	-	-	-	-	***	-	-	-	-	-	15776
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	-	-	-
85 General business credit	6063	994	-	-	-	-	***	-	*66	353	612	622	3415
86 Prior year minimum tax credit	18085	1882	-	-	-	-	***	-	484	1647	3682	3294	7096
87 Income tax after credits, total	1698708	631038	-	***	-	-	***	4544	41204	116490	207452	305562	391310

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 46
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	15317	667	4696	2520	1586	1313	1632	322	461	457	556	548	560
2 Total assets	1541274828	-	107751	385563	590886	922514	3689090	2070797	7701876	16584173	39649054	86566152	1383006973
3 Cash	54005474	-	50966	171113	172736	122751	240417	147136	659861	1336358	2420769	4396456	44286910
4 Notes and accounts receivable	313784227	-	*3265	82326	204027	456985	2014908	1062799	2888643	3477759	7653158	16028419	279911936
5 Less: Allowance for bad debts	13663355	-	-	-	*9685	*8414	24210	16226	156435	299327	726636	1602334	10820088
6 Inventories	369780	-	-	-	-	-	*5867	-	*190	*1002	3794	186137	172789
7 Investments in govt. obligations, Total	61151188	-	-	-	-	*7780	-	*2933	208711	925959	2415033	5615355	51975416
8 Tax-exempt securities	21720387	-	-	-	*680	-	*3231	*42	*16983	62919	106563	244437	21285532
9 Other current assets	85116007	-	*1179	19930	39155	27314	267707	131956	590382	547225	1401212	3051091	79038856
10 Loans to stockholders	4957062	-	*4035	*1844	*15617	*17570	13293	*70726	63828	20785	48557	203745	4497062
11 Mortgage and real estate loans	768484759	-	*227	*26990	*59571	*130069	482408	406445	2505527	8237065	21753660	45944028	688938768
12 Other investments	188894281	-	*12520	*8586	*60945	*74002	341365	141314	429455	1331759	3163203	9475323	173855809
13 Depreciable assets	23078592	-	71519	98437	79012	87764	389195	78173	207561	566522	785159	1884632	18830618
14 Less: Accumulated depreciation	10033963	-	43565	33507	40820	38162	167968	28879	100025	216670	351775	908434	8104155
15 Depletable assets	*6553	-	-	-	-	-	-	-	*11	-	1979	-0	4563
16 Less: Accumulated depletion	2483	-	-	-	-	-	-	-	-	-	324	-	2159
17 Land	1987814	-	-	*7400	*4436	*13913	30380	*4299	20820	66643	87257	236722	1515944
18 Intangible assets (Amortizable)	6153706	-	*1336	*1443	*1302	*73090	28813	19337	61662	42031	112946	332980	5478767
19 Less: Accumulated amortization	1326471	-	*527	*297	*1230	*47298	9253	*8935	17839	16748	42069	122444	1059832
20 Other assets	36591270	-	*6796	*1299	*5139	5149	72937	59677	322539	500892	816568	1600038	33200236
21 Total liabilities	1541274828	-	107751	385563	590886	922514	3689090	2070797	7701876	16584173	39649054	86566152	1383006973
22 Accounts payable	66643963	-	*8252	*11217	45754	55321	157790	123672	350987	585020	1567795	3095616	60642538
23 Mort, notes, and bonds under 1 yr	227607057	-	*4140	*6247	117045	125041	912427	570749	2087372	1988726	4709712	10286600	206798998
24 Other current liabilities	640092901	-	26369	30762	55735	40584	309974	271320	2990099	10122872	26768277	57254091	542222818
25 Loans from stockholders	15168288	-	*11136	*47637	*49684	*85739	479773	354188	117312	127296	225986	789499	12880040
26 Mort, notes, bonds, 1 yr or more	324298492	-	*1805	*39740	97687	173671	615248	277756	937829	979755	1469765	5165071	314540164
27 Other liabilities	127885328	-	*14649	*313	*24392	62507	242256	242459	1245779	1296894	2392321	2432278	119931480
28 Net worth	139578799	-	41400	249647	200589	379651	971621	230652	-27503	1483611	2515198	7542997	125990934
29 Capital stock	13020056	-	610978	46408	49187	52517	204802	69352	173310	295195	682327	1327809	9508172
30 Paid-in or capital surplus	66488818	-	*5496518	*33126	*38799	27722	219061	126151	176144	405321	594993	1750111	57620872
31 Retained earnings, appropriated	4703927	-	*2090850	-	-	*43	-	*1874	12630	64167	174111	423710	1936541
32 Retained earnings, unappropriate	59294804	-	-8165805	75116	94795	188011	411132	17139	-612149	576640	969976	3977907	61762043
33 Retained earnings (S CORP)	1219527	-	9689	*118277	*23306	113450	182853	33982	235282	145386	104258	103996	149049
34 Less: Cost of treasury stock	5148333	-	*829	*23280	*5496	*2092	46226	*17846	12719	*3098	10467	40535	4985744
35 Total receipts	172246614	846237	774332	1207251	537673	432604	1516349	818450	1660798	2267209	4546180	9273348	148366181
36 Business receipts	55533970	110030	732727	1003604	513788	351099	1237621	601425	861388	778823	1349969	2386776	45606720
37 Interest	95836931	666764	*14361	*10157	8498	29943	157385	71787	434938	1032014	2604105	5750119	85056860
38 Interest on govt. obligations, State and local	932875	893	119	*7	*42	-	*40	*185	1887	2364	6835	17901	902601
39 Rents	1751683	1623	15	**	*1132	*1830	13891	*294	10161	39342	15512	82514	1585368
40 Royalties	109443	-	-	*3616	-	-	-	-	*112	*3601	367	7030	94718
41 Net S-T cap gain less net LT loss	243104	8276	-	*436	*115	*290	*439	-	*1004	*1353	2756	2712	225721
42 Net L-T cap gain less net ST loss	1486086	7072	5	**	-	*18564	*16874	*3633	2233	13518	15055	13727	1395406
43 Net gain, noncapital assets	1662758	24357	-0	**	*17	*3732	1651	*18908	14556	42275	66986	171278	1318998
44 Dividends, domestic corporations	402125	141	-0	**	*286	*246	*3593	*17208	469	1579	3450	6893	368259
45 Dividends, foreign corporations	33792	-	-	-	-	-	*800	-	*2	-	-	6649	26342
46 Other receipts	14253847	27081	27105	*189432	13796	26900	84054	105011	334050	352341	481143	827749	11785186
47 Total deductions	149076430	710551	658993	1095939	463370	355601	1258167	683401	1315802	1824609	3752019	7663742	129294236
48 Cost of sales and operations	15799757	2629	*90382	*37972	*126396	*17144	*13845	*83384	*8318	*60500	589188	69383	14700616
49 Compensation of officers	3039696	20738	126504	180307	87739	47765	204175	83309	118833	121985	174107	265576	1608657
50 Repairs	720693	5624	3768	*3619	3583	2709	7023	3799	7520	11342	17865	40198	613642
51 Bad debts	6141240	60859	338	*1322	*8405	14012	49314	25904	42482	49828	88688	190473	5609616
52 Rent paid on business property	2036671	9929	41378	29643	20629	14227	35124	18558	26633	35134	36055	97467	1671896
53 Taxes paid	2690406	17835	27993	33282	16529	18726	47773	20225	40667	58610	98484	203256	2107027
54 Interest paid	64721215	355049	12181	134998	13810	30915	157949	88801	290195	576555	1404387	3106478	58549896
55 Contributions or gifts	143302	905	*232	*243	*502	*666	1507	233	852	2038	4116	9522	122486
56 Amortization	966075	3374	*222	*238	*87	*9286	4444	3583	10993	8279	35343	78611	811614
57 Depreciation	2700071	9720	11589	18899	7323	4697	40379	11430	19098	59847	52288	155136	2309664
58 Depletion	4668	-	-	-	-	-	-	-	-	*74	252	-	4343
59 Advertising	2187406	4367	15492	33159	19618	3966	15083	8462	9907	13698	34531	333414	1695709
60 Pension, prof sh, stock, annuity	692667	3545	*1774	*2548	*6892	*2290	11303	1995	6897	8461	21084	65989	559888
61 Employee benefit programs	1479857	7430	*2309	*8254	*4476	*2895	13969	9345	15714	23989	48575	114473	1228427
62 Net loss, noncapital assets	1636298	*43	-	*85	*687	-	2124	5074	76294	76697	87319	196542	1191434
63 Other deductions	44116406	208502	324831	611371	146694	186302	654154	319299	641400	717573	1059736	2737225	36509318
64 Total receipts less total deducts	23170185	135687	115339	111312	74303	77003	258183	135049	344997	442600	794161	1609606	19071945
65 Const taxable inc frm rel frn corps	*418486	-	-	-	-	-	-	-	*1341	-	-	4946	412200
66 Net income, total	22655796	134794	115220	111306	74261	77003	258142	134864	344450	440236	787326	1596651	18581544
67 Net income, Form 1120-A	*15659	-	*9087	*6122	*451	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	741620	*15163	79532	*79903	*26543	30286	110021	49880	110469	75897	58512	49094	56320
70 Statutory special deductions, total	3634016	16726	*17464	**	*971	*4681	17637	43000	106614	80081	109314	147749	3089779
71 Net operating loss deduction	2416431	*16398	*17463	-	*771	*4509	14351	25814	106292	78922	106874	136013	1909024
72 Dividends received deduction	1214780	99	-0	**	*200	*172	*3286	*17186	322	1159	2440	10171	1179745
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	18297891	102905	18225	31402	46747	42036	130609	42165	127368	284250	619377	1399808	15452999
75 Income tax before credits, total	6245287	35763	3622	5897	13125	10244	38666	13734	41516	95093	197462	461257	5328909
76 Regular tax	6305109	34812	3622	5897	13125	10244	38410	13684	42158	93877	196556	471681	5381042
77 Personal holding company tax	*198	-	-	-	-	-	*197	-	-	-	-0	-	-
78 Recapture of investment credit	97	-	-	-	-	-	-	-	-	-	-	-	97
79 Alternative minimum tax	41442	*882	-	-	-	-	*53	*252	*3393	1292	2130	1225	32215
80 Environmental tax	22850	68	-0	**	-	-	*6	*9	69	97	110	797	21694
81 Foreign tax credit	143255	-	-	-	-	-	-	-	*-0	-	107	1647	141501
82 U.S. Possessions tax credit	18929	2734	-	-	-	-	69	-	-	*2466	-	1132	12528
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2574	-	-	-	-	-	-	-	-	-	101	-	2473
85 General business credit	78712	55	-	-	-	-	*202	*32	*82	*54	231	2760	75295
86 Prior year minimum tax credit	92258	-	-	-	-	-	*31	-	*319	*74	779	1293	89762
87 Income tax after credits, total	5909560	32973	3622	5897	13125	10244	38364	13703	41114	92499	196245	454424	5007350

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	1950	61	***	**	-	-	*15	27	178	326	***	***	***
2 Total assets	676717913	-	***	**	-	-	*40546	189390	3191306	12009576	***	***	***
3 Cash	27073146	-	***	**	-	-	*5062	25033	429933	1178671	***	***	***
4 Notes and accounts receivable	36605992	-	***	-	-	-	*524	*24105	266735	866620	***	***	***
5 Less: Allowance for bad debts	8532973	-	***	-	-	-	-	3393	89413	232094	***	***	***
6 Inventories	136149	-	***	-	-	-	-	-	-	*1	***	***	***
7 Investments in govt. obligations, Total	35299880	-	***	-	-	-	-	*2933	197691	904704	***	***	***
8 Tax-exempt securities	1693879	-	***	-	-	-	-	-	*14159	62919	***	***	***
9 Other current assets	17836569	-	***	**	-	-	*11558	*44813	216204	279049	***	***	***
10 Loans to stockholders	97524	-	***	-	-	-	-	1014	*464	9951	***	***	***
11 Mortgage and real estate loans	450252383	-	***	-	-	-	*3393	*55316	1650976	7292608	***	***	***
12 Other investments	92018494	-	***	-	-	-	*10906	*1314	212472	1155554	***	***	***
13 Depreciable assets	11498171	-	***	-	-	-	*10	*3437	62799	229710	***	***	***
14 Less: Accumulated depreciation	4991335	-	***	-	-	-	*5	*1195	31944	105932	***	***	***
15 Depletable assets	5174	-	***	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	2483	-	***	-	-	-	-	-	-	-	***	***	***
17 Land	1532332	-	***	-	-	-	-	*481	8230	30346	***	***	***
18 Intangible assets (Amortizable)	1849050	-	***	-	-	-	*1236	-	*6646	6426	***	***	***
19 Less: Accumulated amortization	348146	-	***	-	-	-	-	-	*2869	1606	***	***	***
20 Other assets	14694110	-	***	-	-	-	*7863	*35531	249225	332650	***	***	***
21 Total liabilities	676717913	-	***	**	-	-	*40546	189390	3191306	12009576	***	***	***
22 Accounts payable	14034823	-	***	-	-	-	*245	419	96907	286867	***	***	***
23 Mort, notes, and bonds under 1 yr	60612638	-	***	-	-	-	-	*2142	*2955	184818	***	***	***
24 Other current liabilities	481053479	-	***	-	-	-	*7928	*131306	2605779	9631186	***	***	***
25 Loans from stockholders	2336562	-	***	-	-	-	*817	-	*10123	*82404	***	***	***
26 Mort, notes, bonds, 1 yr or more	42352593	-	***	-	-	-	*6152	*2306	*35148	117348	***	***	***
27 Other liabilities	28347051	-	***	-	-	-	*116663	*125923	1015851	1036535	***	***	***
28 Net worth	47980766	-	***	**	-	-	*-91260	-72706	-575457	670418	***	***	***
29 Capital stock	3736013	-	***	-	-	-	*810	*5935	14787	151715	***	***	***
30 Paid-in or capital surplus	25107395	-	***	-	-	-	*9085	*9642	47668	218312	***	***	***
31 Retained earnings, appropriated	3994413	-	***	-	-	-	-	*1874	11590	57904	***	***	***
32 Retained earnings, unappropriate	15754600	-	***	**	-	-	*-101154	-88073	-641487	244273	***	***	***
33 Retained earnings (S CORP)	-	-	***	-	-	-	-	-	-	-	***	***	***
34 Less: Cost of treasury stock	611655	-	***	-	-	-	-	2085	*8016	*1786	***	***	***
35 Total receipts	55822158	755701	***	**	-	-	*18495	57885	492370	1194132	***	***	***
36 Business receipts	4304346	49257	***	**	-	-	-	*2202	10209	56945	***	***	***
37 Interest	44048706	640089	***	**	-	-	*4505	31899	245026	847456	***	***	***
38 Interest on govt. obligations, State and local	111237	825	***	**	-	-	-	-	907	2364	***	***	***
39 Rents	511303	1604	***	**	-	-	263	*246	790	3798	***	***	***
40 Royalties	*378	-	***	-	-	-	-	-	-	*8	***	***	***
41 Net S-T cap gain less net LT loss	9966	68	***	-	-	-	-	-	*414	*181	***	***	***
42 Net L-T cap gain less net ST loss	220775	2449	***	**	-	-	*12709	*469	*1523	12540	***	***	***
43 Net gain, noncapital assets	1009709	24357	***	**	-	-	-	*2008	9447	36360	***	***	***
44 Dividends, domestic corporations	53293	141	***	**	-	-	-	-	168	675	***	***	***
45 Dividends, foreign corporations	1782	-	***	-	-	-	-	-	-	-	***	***	***
46 Other receipts	5550663	36911	***	**	-	-	*1017	21061	223887	233805	***	***	***
47 Total deductions	45881160	643115	***	**	-	-	*4750	34127	347289	912527	***	***	***
48 Cost of sales and operations	510761	1096	***	-	-	-	-	-	-	*2402	***	***	***
49 Compensation of officers	974208	18740	***	**	-	-	-	*572	14738	49828	***	***	***
50 Repairs	482205	5542	***	**	-	-	-	*198	1394	6298	***	***	***
51 Bad debts	2350649	59449	***	**	-	-	-	*391	16662	16511	***	***	***
52 Rent paid on business property	556190	6234	***	**	-	-	-	*276	1028	5758	***	***	***
53 Taxes paid	1237266	15726	***	**	-	-	-	*762	5955	27281	***	***	***
54 Interest paid	24247188	331504	***	**	-	-	*18	10132	106701	409656	***	***	***
55 Contributions or gifts	48691	900	***	**	-	-	-	*26	340	1367	***	***	***
56 Amortization	310549	3354	***	**	-	-	-	18	*168	491	***	***	***
57 Depreciation	890571	9115	***	**	-	-	-	*460	4038	13839	***	***	***
58 Depletion	*31	-	***	-	-	-	-	-	-	*27	***	***	***
59 Advertising	433229	3574	***	**	-	-	*-0	*218	1643	6068	***	***	***
60 Pension, prof sh, stock, annuity	249462	3485	***	**	-	-	-	*35	1008	5337	***	***	***
61 Employee benefit programs	624241	7291	***	**	-	-	-	*417	2998	10936	***	***	***
62 Net loss, noncapital assets	1119130	*35	***	-	-	-	*1135	*4564	74102	75543	***	***	***
63 Other deductions	11846791	177070	***	**	-	-	*3597	16059	116513	281182	***	***	***
64 Total receipts less total deducts	9940998	112587	***	**	-	-	*13745	23757	145081	281605	***	***	***
65 Const taxable inc frm rel frn corps	10	-	***	-	-	-	-	-	-	-	***	***	***
66 Net income, total	9829772	111762	***	**	-	-	*13745	23757	144174	279241	***	***	***
67 Net income, Form 1120-A	-	-	***	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	***	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	-	-	***	-	-	-	-	-	-	-	***	***	***
70 Statutory special deductions, total	1563253	14951	***	**	-	-	*4255	*16609	91213	69938	***	***	***
71 Net operating loss deduction	1525955	*14622	***	-	-	-	*4255	*16609	91102	69474	***	***	***
72 Dividends received deduction	36058	99	***	**	-	-	-	-	111	464	***	***	***
73 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	8243023	96811	***	**	-	-	*9491	*7148	52961	209296	***	***	***
75 Income tax before credits, total	2729856	33794	***	**	-	-	*3229	*2346	16538	69056	***	***	***
76 Regular tax	2821930	32874	***	**	-	-	*3223	*2305	17199	68529	***	***	***
77 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	74	-	***	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	20282	*854	***	-	-	-	-	*243	*3393	*624	***	***	***
80 Environmental tax	9188	66	***	**	-	-	*6	*9	*50	*76	***	***	***
81 Foreign tax credit	245	-	***	-	-	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	15633	2734	***	-	-	-	-	-	-	371	***	***	***
83 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	***	***	***
85 General business credit	16894	55	***	-	-	-	60	*32	*55	*54	***	***	***
86 Prior year minimum tax credit	48033	-	***	-	-	-	*31	-	*36	*74	***	***	***
87 Income tax after credits, total	2649052	31004	***	**	-	-	*3138	*2315	16446	68557	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	2306	*18	***	*646	*386	589	442	*67	56	18	***	***	***
2 Total assets	129044746	-	***	*90485	*146795	439504	943028	*396951	761133	669977	***	***	***
3 Cash	1113545	-	***	*15217	*19905	31326	49192	*9393	18624	18304	***	***	***
4 Notes and accounts receivable	75552756	-	***	*50064	*80834	310526	817519	*334225	656547	525933	***	***	***
5 Less: Allowance for bad debts	1408750	-	***	-	*9685	*4386	*9157	*5262	*12782	*21040	***	***	***
6 Inventories	56229	-	***	-	-	-	-	-	-	-	***	***	***
7 Investments in govt. obligations, Total	*226566	-	***	-	-	*7780	-	-	*59	-	***	***	***
8 Tax-exempt securities	*1392574	-	***	-	-	-	-	*42	-	-	***	***	***
9 Other current assets	7555493	-	***	*11437	*36683	*522	4475	*5496	11523	*16040	***	***	***
10 Loans to stockholders	93149	-	***	-	*6192	*8677	*11827	*125	*198	*114	***	***	***
11 Mortgage and real estate loans	6902217	-	***	-	-	-	*2190	*206	*6126	*87276	***	***	***
12 Other investments	30277731	-	***	-	*671	*34128	*49424	*26842	35585	*15821	***	***	***
13 Depreciable assets	2934471	-	***	*24077	*23442	41621	34252	*12130	19527	38055	***	***	***
14 Less: Accumulated depreciation	1754939	-	***	*11509	*13423	18552	17609	*6818	9056	15906	***	***	***
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	***	***	***
17 Land	96884	-	***	-	*2163	*1119	-	*3818	*4488	*33	***	***	***
18 Intangible assets (Amortizable)	2384870	-	***	*865	-	*62492	*722	*772	*15660	*1780	***	***	***
19 Less: Accumulated amortization	425042	-	***	*135	-	*37384	*543	*465	*4077	*683	***	***	***
20 Other assets	4046989	-	***	*470	*12	*1637	736	*16446	18712	*4251	***	***	***
21 Total liabilities	129044746	-	***	*90485	*146795	439504	943028	*396951	761133	669977	***	***	***
22 Accounts payable	11994289	-	***	*1494	*1022	*7856	18482	*4285	12854	*19231	***	***	***
23 Mort, notes, and bonds under 1 yr	17078640	-	***	-	*51336	*106265	291121	*114413	305165	*206832	***	***	***
24 Other current liabilities	15803101	-	***	*361	*5596	14034	53449	*18991	67437	*195536	***	***	***
25 Loans from stockholders	10361994	-	***	*4398	*3828	*53614	66530	*48831	*7308	*8246	***	***	***
26 Mort, notes, bonds, 1 yr or more	31499533	-	***	-	*19462	*56294	145764	*99566	*314239	*99408	***	***	***
27 Other liabilities	9083987	-	***	-	*4123	*38213	46999	*56194	120381	*32198	***	***	***
28 Net worth	33223201	-	***	*84232	*61427	163229	320683	*54670	-66250	108528	***	***	***
29 Capital stock	1663241	-	***	*455	*8436	34181	29796	*15659	47089	5672	***	***	***
30 Paid-in or capital surplus	18781199	-	***	*3600	-	*17398	20891	*12912	11990	*13576	***	***	***
31 Retained earnings, appropriated	107017	-	***	-	-	-	-	-	-	-	***	***	***
32 Retained earnings, unappropriate	14085803	-	***	*24674	*47773	*46740	262205	*35323	-166770	*35872	***	***	***
33 Retained earnings (S CORP)	283198	-	***	*55502	*5219	*65631	*44922	*5570	*41913	*53407	***	***	***
34 Less: Cost of treasury stock	1697257	-	***	-	-	*722	*37131	*14793	*472	-	***	***	***
35 Total receipts	18875658	*16677	***	*405713	*107179	166502	261941	*92457	182515	145121	***	***	***
36 Business receipts	6752226	*16464	***	*217453	*94728	132778	156823	*77300	105307	*57990	***	***	***
37 Interest	6628989	*2389	***	-	*497	*8877	81002	*14703	58503	*58647	***	***	***
38 Interest on govt. obligations, State and local	*5056	-	***	-	-	-	-	-	*48	-	***	***	***
39 Rents	211570	19	***	-	*369	*62	*132	*36	*321	*4613	***	***	***
40 Royalties	59450	-	***	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	40432	-	***	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	32400	-	***	-	-	*344	*472	-	-	-	***	***	***
43 Net gain, noncapital assets	220708	-	***	-	*17	-	*116	-	*21	*1142	***	***	***
44 Dividends, domestic corporations	39580	-	***	-	*32	-	*1760	*15	*30	*1	***	***	***
45 Dividends, foreign corporations	*3015	-	***	-	-	-	*800	-	*2	-	***	***	***
46 Other receipts	4882233	*-2196	***	*188260	*11536	*24441	20836	*402	18283	*22728	***	***	***
47 Total deductions	16333136	*11809	***	*383345	*94200	142460	221591	*80678	153662	106187	***	***	***
48 Cost of sales and operations	695195	1534	***	*25881	*95	-	-	-	-	-	***	***	***
49 Compensation of officers	313223	325	***	*32778	*10858	*19413	23700	*9431	11577	*8895	***	***	***
50 Repairs	24497	71	***	*582	*1301	811	1647	*963	872	*661	***	***	***
51 Bad debts	1134770	*1410	***	-	*6309	11694	34574	*11544	9603	*10689	***	***	***
52 Rent paid on business property	410555	*484	***	*6200	*2963	6559	7274	*2206	5038	3064	***	***	***
53 Taxes paid	418291	834	***	*6806	*4903	6233	8748	*2834	6287	4192	***	***	***
54 Interest paid	5312963	1964	***	*128198	*3549	18621	40024	*18573	38469	24699	***	***	***
55 Contributions or gifts	10959	5	***	*209	*4	*62	562	*102	*89	*85	***	***	***
56 Amortization	86552	18	***	*68	-	*9270	*171	*56	*1402	*1237	***	***	***
57 Depreciation	241863	174	***	*4216	*1776	1585	2709	*1357	2032	5936	***	***	***
58 Depletion	-	-	***	-	-	-	-	-	-	-	***	***	***
59 Advertising	200690	101	***	*9134	*820	1779	2183	*1778	1966	*375	***	***	***
60 Pension, prof sh, stock, annuity	58306	49	***	-	-	-	*3087	*540	869	*938	***	***	***
61 Employee benefit programs	226812	24	***	*3118	*1261	*321	2327	*1580	1547	*709	***	***	***
62 Net loss, noncapital assets	6614	8	***	-	*42	-	*602	*82	*7	6	***	***	***
63 Other deductions	7191844	*4808	***	*166154	*60319	66113	93982	*29632	73904	44701	***	***	***
64 Total receipts less total deducts	2542522	*4867	***	*22368	*12979	24042	40350	*11780	28853	38934	***	***	***
65 Const taxable inc frm rel frn corps	32056	-	***	-	-	-	-	-	-	-	***	***	***
66 Net income, total	2569522	*4867	***	*22368	*12979	24042	40350	*11780	28804	38934	***	***	***
67 Net income, Form 1120-A	*3966	-	***	*3966	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	***	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	88383	-	***	*13448	*2586	*16401	*11307	*2546	*11150	*21004	***	***	***
70 Statutory special deductions, total	973887	-	***	-	*23	*59	*3168	*3789	*2926	*628	***	***	***
71 Net operating loss deduction	15876	-	***	-	-	*59	*1376	*3778	*2905	*628	***	***	***
72 Dividends received deduction	956446	-	***	-	*23	-	*1792	*11	*21	*1	***	***	***
73 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	1506747	*4867	***	*8920	*10370	*7582	25999	*5445	*14729	*17302	***	***	***
75 Income tax before credits, total	517799	*1631	***	*1485	*3338	*1137	6262	*1565	*4913	*5895	***	***	***
76 Regular tax	515922	*1628	***	*1485	*3338	*1137	6262	*1557	*4913	*5890	***	***	***
77 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	21	-	***	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	*33	-	***	-	-	-	-	*9	-	-	***	***	***
80 Environmental tax	1822	3	***	-	-	-	-	-	*-0	*5	***	***	***
81 Foreign tax credit	*14090	-	***	-	-	-	-	-	*-0	-	***	***	***
82 U.S. Possessions tax credit	1288	-	***	-	-	-	-	-	-	1288	***	***	***
83 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	***	***	***
85 General business credit	3473	-	***	-	-	-	-	-	-	-	***	***	***
86 Prior year minimum tax credit	33060	-	***	-	-	-	-	-	-	-	***	***	***
87 Income tax after credits, total	465888	*1631	***	*1485	*3338	*1137	6262	*1565	*4913	*4607	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1001	*10	*405	*60	*118	*108	*104	*57	30	*10	13	30	56
2 Total assets	90591022	-	*11300	*8849	*38626	*64318	*289677	*378837	523503	*325006	1018071	4715317	83217518
3 Cash	2720208	-	*7594	*5388	*699	*5401	*16623	*10512	*37706	*8556	28361	119284	2480086
4 Notes and accounts receivable	65684485	-	-	*3461	*31596	*42238	*156768	*231415	*418175	*182494	728576	3460102	60429660
5 Less: Allowance for bad debts	1583502	-	-	-	-	-	*4972	*3990	*4804	*3597	51790	81946	1432403
6 Inventories	*14818	-	-	-	-	-	-	-	-	*965	-	292	13561
7 Investments in govt. obligations, Total	403907	-	-	-	-	-	-	-	-	-	274	-	403633
8 Tax-exempt securities	*2824	-	-	-	-	-	-	-	*2824	-	-	-	-
9 Other current assets	9119703	-	1	-	*352	*640	*57375	*1156	*11562	*37418	107591	281058	8622550
10 Loans to stockholders	3324542	-	*2548	-	*3549	-	-	*64559	*48230	*506	36134	177740	2991277
11 Mortgage and real estate loans	*123908	-	-	-	-	-	-	*41457	-	-	65075	16191	1185
12 Other investments	6975705	-	*1088	-	*2070	-	*9608	*24253	*5719	*22350	97918	450968	6361731
13 Depreciable assets	1967786	-	*8234	-	*457	*5718	*127946	*5324	*5728	*75311	2958	182316	1553795
14 Less: Accumulated depreciation	501211	-	*8166	-	*96	*1208	*77034	*2136	*3449	*22844	1295	119361	265622
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	35470	-	-	-	-	*11512	-	-	*64	*293	313	1088	22199
18 Intangible assets (Amortizable)	436930	-	-	-	-	-	*79	*11694	*774	*17990	150	36940	369304
19 Less: Accumulated amortization	34575	-	-	-	-	-	*18	*5804	*392	*9966	29	4643	13723
20 Other assets	1900024	-	-	-	-	*18	*3303	*396	*1367	*15531	3836	195290	1680285
21 Total liabilities	90591022	-	*11300	*8849	*38626	*64318	*289677	*378837	523503	*325006	1018071	4715317	83217518
22 Accounts payable	11122252	-	*13	-	*1522	*3108	*36018	*78915	*6082	*25694	136900	869126	9964874
23 Mort, notes, and bonds under 1 yr	40891055	-	-	-	*11434	*6930	*58380	*24784	*236780	*89687	306808	1960545	38195707
24 Other current liabilities	13944164	-	*7647	*174	*54	*1794	*33327	*11735	*13546	*1343	9480	406818	13458247
25 Loans from stockholders	1832941	-	-	-	*4530	*12344	*105040	*157731	*63459	*32876	9334	38968	1408658
26 Mort, notes, bonds, 1 yr or more	14608825	-	-	-	-	*1130	*49032	*84189	*70094	*79035	286015	930190	13109139
27 Other liabilities	2388938	-	-	*302	*15216	*9126	*567	*120	*15485	*53193	59286	63720	2171924
28 Net worth	5802847	-	*3640	*8374	*5870	*29885	*7313	*21363	118057	*43179	210248	445950	4908969
29 Capital stock	1079590	-	*51	*902	*102	*5574	*1730	*17882	14171	*750	200916	94050	743462
30 Paid-in or capital surplus	3287419	-	*353	-	-	-	*7744	*25457	*5362	*8433	66320	92523	3081227
31 Retained earnings, appropriated	*44034	-	-	-	-	-	-	-	*1040	-	2596	40378	21
32 Retained earnings, unappropriate	1233996	-	1	*15035	*6699	*25682	*-32472	*11784	*17822	*33463	-76665	190966	1041681
33 Retained earnings (S CORP)	168080	-	*3235	-	*11	-	*30310	*-33579	*79663	*533	17081	28033	42793
34 Less: Cost of treasury stock	*10271	-	-	*7563	*942	*1371	-	*181	-	-	-	-	214
35 Total receipts	9477712	*7266	*30975	*699	*1703	*14489	*107215	*70254	75074	*62818	134813	1510221	7462186
36 Business receipts	2092073	7	*28335	*584	*1504	*6448	*99617	*48617	*50486	*25290	30901	1189089	611195
37 Interest	5624295	*7257	-0	*115	*177	*7119	*1516	*6399	*5883	*8805	63217	260170	5263637
38 Interest on govt. obligations, State and local	3421	-	-	-	-	-	-	-	*527	-	44	1089	1761
39 Rents	762997	-	-	-	-	*778	*1132	-	*17	*19124	482	28654	712811
40 Royalties	212	-	-	-	-	-	-	-	-	-	-	212	-
41 Net S-T cap gain less net LT loss	*24172	-	-	-	-	-	-	-	*15	-	-	-	24157
42 Net L-T cap gain less net ST loss	62111	-	-	-	-	-	-	-	*9	*39	-	552	61511
43 Net gain, noncapital assets	106129	-	-	-	-	-	-	-	*126	*-0	205	907	104890
44 Dividends, domestic corporations	5766	-	-	-	*4	-	*30	-	-	*693	-	26	5013
45 Dividends, foreign corporations	12299	-	-	-	-	-	-	-	-	-	-	5286	7014
46 Other receipts	784237	2	*2639	-	*17	*144	*4920	*15238	*18009	*8867	39965	24236	670198
47 Total deductions	8683354	*6548	*15560	*189	*1642	*10568	*90101	*59816	51722	*51510	106065	1431480	6858154
48 Cost of sales and operations	*202435	-	*1589	-	-	-	*5314	*2286	-	-	3411	1156	188679
49 Compensation of officers	148598	-	*4439	-	*667	*2893	*12139	*11363	*4216	*3226	1274	23649	84731
50 Repairs	13403	-	*378	-	-	*24	*243	*87	*120	*105	15	528	11902
51 Bad debts	456604	-	-	-	*61	*446	*1683	*1168	*3051	*2500	18630	31662	397403
52 Rent paid on business property	152789	-	*403	-	-	*916	*3394	*921	*603	*8100	439	41461	96551
53 Taxes paid	129791	*31	*346	*38	*6	*694	*1203	*1537	*1473	*1261	1194	18816	103191
54 Interest paid	4244483	*6231	1933	-	*707	*2395	*13360	*16635	16653	*15439	52284	183330	3935515
55 Contributions or gifts	2045	-	-	-	-	*25	*69	*55	*12	*70	4	271	1539
56 Amortization	80678	-	-	-	-	-	*18	*3198	*2066	*2221	86	2946	70142
57 Depreciation	702021	-	*17	-	-	*264	*20283	*645	*484	*5355	682	36421	637871
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	346751	-	*83	-	-	*8	*381	*138	*232	*485	401	277215	67809
60 Pension, prof sh, stock, annuity	38344	*11	*666	-	-	-	*1400	*61	*341	*71	192	15944	19658
61 Employee benefit programs	59055	-	-	-	*9	*464	*472	*860	*400	*1156	502	19340	35852
62 Net loss, noncapital assets	12318	-	-	-	-	-	-	-	-	*65	12	6241	6000
63 Other deductions	2094040	*275	*5704	*150	*191	*2438	*30142	*20861	22070	*11456	26938	772501	1201313
64 Total receipts less total deducts	794358	*718	*15415	*510	*61	*3921	*17115	*10438	23352	*11308	28748	78741	604032
65 Const taxable inc frm rel frn corps	2586	-	-	-	-	-	-	-	-	-	-	-	2586
66 Net income, total	793523	*718	*15415	*510	*61	*3921	*17115	*10438	22825	*11308	28704	77651	604857
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	80244	-	*15415	-	*11	-	*15326	*3491	*19735	*787	10019	11582	3878
70 Statutory special deductions, total	128759	1	-	-	*3	*8	*969	-	-	*3833	11155	11406	101384
71 Net operating loss deduction	112874	1	-	-	-	*8	*948	-	-	*3348	11155	6197	91217
72 Dividends received deduction	15885	-	-	-	*3	-	*21	-	-	*485	-	5209	10167
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	584520	*717	-0	*510	*48	*3913	*819	*6947	*3090	*6688	7531	54663	499595
75 Income tax before credits, total	213206	*233	-0	*77	*7	*618	*162	*2293	*1017	*2806	3623	18802	183569
76 Regular tax	202509	*233	-0	*77	*7	*618	*162	*2293	*1017	*2254	2546	18754	174550
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*9828	-	-	-	-	-	-	-	-	*550	1066	1	8210
80 Environmental tax	869	-	-	-	-	-	-	-	-	*2	11	47	809
81 Foreign tax credit	411	-	-	-	-	-	-	-	-	-	-	140	271
82 U.S. Possessions tax credit	468	-	-	-	-	-	69	-	-	73	-	327	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*1789	-	-	-	-	-	*93	-	-	-	-	754	942
86 Prior year minimum tax credit	9288	-	-	-	-	-	-	-	-	-	-	85	9204
87 Income tax after credits, total	201249	*233	-0	*77	*7	*618	-	*2293	*1017	*2734	3623	17496	173153

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	10060	*578	4168	1814	1082	615	1071	171	197	103	100	86	76
2 Total assets	644921148	-	94453	286229	405465	418691	2415839	1105619	3225933	3579615	6803844	13763524	612821935
3 Cash	23098574	-	41374	150507	152133	86024	169541	102199	173598	130828	192573	348832	21550966
4 Notes and accounts receivable	135940994	-	*3265	*28801	*91597	*104221	1040097	473054	1547186	1902712	4251536	7244221	119254302
5 Less: Allowance for bad debts	2138130	-	-	-	-	*4027	*10081	*3582	49436	42596	76899	182085	1769424
6 Inventories	*162583	-	-	-	-	-	*5867	-	*190	*35	163	156327	-
7 Investments in govt. obligations, Total	25220835	-	-	-	-	-	-	-	*10961	*21255	11439	62080	25115099
8 Tax-exempt securities	18631111	-	-	-	*680	-	*3231	-	-	-	-	2658	18624541
9 Other current assets	50604242	-	*1177	*8494	*2120	26153	194298	80490	351094	214718	510508	1398849	47816342
10 Loans to stockholders	1441847	-	*1487	*1844	*5876	*8893	1467	*5028	14936	*10214	1289	1577	1389235
11 Mortgage and real estate loans	311206251	-	*227	*26990	*59571	*130069	476824	309466	848426	857181	1255761	2370620	304871114
12 Other investments	59622352	-	*11432	*8586	*58204	*39875	271428	88905	175679	138034	410101	1735877	56684232
13 Depreciable assets	6678164	-	63285	74361	55113	*40426	226986	57282	119508	223446	134237	360813	5322707
14 Less: Accumulated depreciation	2786478	-	35400	21998	27302	*18402	73320	18731	55576	71988	63748	166976	2233036
15 Depletable assets	*1380	-	-	-	-	-	-	-	*11	-	1369	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	323128	-	-	*7400	*2273	*1282	30380	-	8039	35970	11128	76656	150001
18 Intangible assets (Amortizable)	1482856	-	*1336	*579	*1302	*10597	26777	*6870	38581	15835	87854	210824	1082301
19 Less: Accumulated amortization	518707	-	*527	*162	*1230	*9914	8691	*2665	10500	4493	35092	94835	350598
20 Other assets	15950146	-	*6796	*829	*5127	*3494	61036	7304	53236	148460	111626	238086	15314152
21 Total liabilities	644921148	-	94453	286229	405465	418691	2415839	1105619	3225933	3579615	6803844	13763524	612821935
22 Accounts payable	29492598	-	*4546	*9723	*43210	*44356	103045	40052	235143	253229	726456	327506	27705331
23 Mort, notes, and bonds under 1 yr	109024724	-	*4140	*6247	*54275	*11846	562926	429410	1542473	1507390	3824812	6819938	94261267
24 Other current liabilities	129292157	-	*15397	30228	50085	*24756	215271	109288	303337	294807	355355	524548	127369085
25 Loans from stockholders	636791	-	*11136	*43238	*41326	*19781	307385	*147625	*36422	*3770	5344	17545	3216
26 Mort, notes, bonds, 1 yr or more	235837541	-	*1805	*39740	*78224	*116248	414300	91696	518347	683964	697454	2957049	230238714
27 Other liabilities	88065353	-	*3082	*12	*5053	*15167	78027	*60222	94063	174968	156505	601311	86876942
28 Net worth	52571985	-	54346	157042	133292	186537	734885	227326	496147	661486	1037918	2515628	46367379
29 Capital stock	6541212	-	6728	45051	40649	12762	172467	29875	97263	137058	204249	619784	5175327
30 Paid-in or capital surplus	19312804	-	*56992	*29526	*38799	*10323	181340	78141	111123	165000	109535	637119	17894905
31 Retained earnings, appropriated	558464	-	-	-	-	*43	-	-	-	*6262	38806	144392	368961
32 Retained earnings, unappropriate	28220405	-	-14999	*35407	40323	115589	282552	58105	178286	263032	612679	1039253	25610176
33 Retained earnings (S CORP)	768249	-	*6454	*62775	*18076	*47819	107620	61991	113705	91446	76143	75963	106256
34 Less: Cost of treasury stock	2829150	-	*829	*15717	*4555	-	*9095	*787	*4231	*1312	3495	883	2788246
35 Total receipts	88071086	*66594	716449	800840	428791	251613	1128698	597855	910839	865138	1597305	1912271	78794692
36 Business receipts	42385325	*44302	702152	785568	417556	211873	981182	473305	695385	638598	1100379	769273	35565751
37 Interest	39534941	17029	*350	*10042	7824	13947	70362	*18786	125526	117106	317968	760649	38075352
38 Interest on govt. obligations, State and local	813161	*68	-	*7	*42	-	*40	*185	*405	-	-	278	812136
39 Rents	265813	-	-	-	*763	*990	12364	*12	*9032	11806	6367	25076	199402
40 Royalties	49404	-	-	*3616	-	-	-	-	*112	*3593	366	6809	34908
41 Net S-T cap gain less net LT loss	168534	8208	-	*436	*115	*290	*439	-	*575	*1172	1193	475	155630
42 Net L-T cap gain less net ST loss	1170800	4623	-	-	-	*18220	*3693	*3164	*701	*939	9180	2215	1128066
43 Net gain, noncapital assets	326213	-	-	-	-	*3732	*1535	*16900	4961	*4773	25822	30481	238009
44 Dividends, domestic corporations	303486	-	-	-	*249	*246	*1803	*17193	*271	*210	1693	1834	279987
45 Dividends, foreign corporations	16696	-	-	-	-	-	-	-	-	-	-	1045	15651
46 Other receipts	3036714	-7636	*13947	*1171	*2242	*2315	57281	68309	73871	86940	134337	314137	2289799
47 Total deductions	78178779	*49079	629905	712406	367529	202572	941725	508781	763128	754385	1449354	1578826	70221091
48 Cost of sales and operations	14391367	-	*88792	*12091	*126301	*17144	*8531	*81098	*8318	*58097	575842	59700	13355452
49 Compensation of officers	1603667	*1673	*120895	*147529	*76214	*25459	168335	61943	88303	60036	67998	63153	722128
50 Repairs	200588	*12	*3271	*3037	*2282	*1874	5133	2550	5133	4278	3511	7642	161865
51 Bad debts	2199218	-	-	*1322	*2034	*1873	13057	12801	13165	20128	7117	13612	2114109
52 Rent paid on business property	917138	*3211	40737	23442	*17666	*6752	24456	15155	19964	18213	20241	23620	703681
53 Taxes paid	905057	*1245	27156	26437	11621	11798	37822	15092	26951	25875	30163	45187	645710
54 Interest paid	30916581	*15350	3292	*6800	9553	9900	104548	43461	128371	126760	235171	504235	29729139
55 Contributions or gifts	81608	-	*223	*34	*498	*579	875	*50	411	516	666	2251	75503
56 Amortization	488296	*1	*216	*170	*87	*17	4254	*311	7356	4331	26885	65742	378924
57 Depreciation	865616	*432	11359	*14683	5547	*2848	17388	8967	12543	34717	13872	39566	703694
58 Depletion	*4637	-	-	-	-	-	-	-	-	*47	252	-	4339
59 Advertising	1206737	*692	15299	*24025	18798	*2179	12520	6328	6065	6770	7526	13904	1092631
60 Pension, prof sh, stock, annuity	346556	-	*953	*2548	*6892	*2290	6816	*1360	4679	2114	5065	9759	304080
61 Employee benefit programs	569748	*115	*2165	*5136	*3206	*2110	11170	6488	10768	11188	16522	30973	469907
62 Net loss, noncapital assets	498235	-	-	*85	*645	-	*387	*428	*2186	*1083	991	3175	489256
63 Other deductions	22983731	*26349	315546	445067	86184	117751	526433	252747	428913	380234	437529	696305	19270673
64 Total receipts less total deducts	9892306	*17515	86544	88434	61263	49040	186973	89074	147712	110753	147952	333445	8573602
65 Const taxable inc frm rel frn corps	*383833	-	-	-	-	-	-	-	*1341	-	-	4946	377547
66 Net income, total	9462978	*17448	86544	88428	61220	49040	186933	88889	148647	110753	147952	338113	8139012
67 Net income, Form 1120-A	*11693	-	*9087	*2155	*451	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	572993	*15163	*64117	*66455	*23946	*13885	83388	43844	79584	54107	38552	37511	52441
70 Statutory special deductions, total	968116	1775	*8333	-	*945	*4614	*9246	*22602	12475	5681	10322	16508	875614
71 Net operating loss deduction	761725	1775	*8333	-	*771	*4442	*7773	*5427	*12285	*5472	9111	15137	691199
72 Dividends received deduction	206391	-	-	-	*174	*172	*1473	*17175	*190	*209	1211	1371	184415
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7963601	*510	*14093	*21973	36329	30541	94299	*22625	56588	50965	99078	284094	7252507
75 Income tax before credits, total	2784426	*105	*2264	*4336	9780	8489	29013	*7530	19048	17336	34124	98469	2553932
76 Regular tax	2764748	*77	*2264	*4336	9780	8489	28763	*7530	19029	17204	33612	97661	2536003
77 Personal holding company tax	*198	-	-	-	-	-	*197	-	-	-	-0	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79 Alternative minimum tax	11300	29	-	-	-	-	*53	-	-	*118	473	574	10054
80 Environmental tax	10970	-	-	-	-	-	-	-	*19	*14	38	234	10665
81 Foreign tax credit	128508	-	-	-	-	-	-	-	-	-	107	1507	126894
82 U.S. Possessions tax credit	1539	-	-	-	-	-	-	-	-	734	-	805	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2574	-	-	-	-	-	-	-	-	-	101	-	2473
85 General business credit	56556	-	-	-	-	-	*49	-	*27	-	40	62	56379
86 Prior year minimum tax credit	1877	-	-	-	-	-	-	-	*283	*-0	280	549	764
87 Income tax after credits, total	2593371	*105	*2264	*4336	9780	8489	28965	*7530	18738	16601	33596	95546	2367422

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 47
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	11043	424	6098	1473	1091	512	858	199	122	61	63	54	88
2 Total assets	696771503	-	184256	270820	349715	384845	1813829	1385779	1930004	2159646	4557513	9067613	674667483
3 Cash	16821865	-	93599	106405	128651	84630	345097	248101	376625	237243	310365	615702	14275446
4 Notes and accounts receivable	147712234	-	*7495	*60707	*22993	184390	418513	284686	365518	405763	1170169	2599670	142192329
5 Less: Allowance for bad debts	251751	-	-	-	*329	-	*4903	*7794	*1143	*330	3478	3409	230365
6 Inventories	228940	-	-	-	*928	-	*38114	-	*10502	*56742	74876	2240	45539
7 Investments in govt. obligations, Total	32113763	-	-	-	*17838	*3653	*103671	*99695	*99941	240589	212522	1104342	30231513
8 Tax-exempt securities	2030355	-	-	-	-	-	*62953	*22029	*108512	*16456	160480	70650	1589273
9 Other current assets	289352188	-	*10090	*35916	52704	*10343	200196	177039	187346	267085	916276	1514020	285981173
10 Loans to stockholders	616769	-	*27481	*12868	*21660	*17378	*9411	*67526	*26137	*15425	4322	155960	258601
11 Mortgage and real estate loans	5758300	-	-	*5192	*23490	-	*8108	-	-	*306	-	134	5721070
12 Other investments	135977029	-	*2869	*20939	*46292	*59054	493660	285967	626215	732900	1176763	2105475	130426895
13 Depreciable assets	10229048	-	90120	*57141	143533	39875	198456	244196	148142	205622	554263	665396	7882304
14 Less: Accumulated depreciation	5277195	-	55571	*38350	111466	26535	114707	154361	81594	112352	295327	342327	3944603
15 Depletable assets	*59690	-	-	-	-	-	-	-	*869	-	58777	-	44
16 Less: Accumulated depletion	*42388	-	-	-	-	-	-	-	*346	-	41998	-	44
17 Land	201329	-	*4016	-	*390	-	*12008	*162	*2049	*29662	18712	18969	115361
18 Intangible assets (Amortizable)	2263124	-	*3933	*17658	*1357	*4917	15494	90653	85186	12362	80063	455172	1496329
19 Less: Accumulated amortization	827694	-	*1915	*8896	*1252	*2108	6036	40006	69368	*8462	27641	145490	516521
20 Other assets	59805898	-	2140	*1240	*2926	*9249	33795	67886	45412	60633	188370	251109	59143139
21 Total liabilities	696771503	-	184256	270820	349715	384845	1813829	1385779	1930004	2159646	4557513	9067613	674667483
22 Accounts payable	130926651	-	*8213	*49493	*5036	58394	173776	291731	265647	412706	885363	2010804	126765488
23 Mort, notes, and bonds under 1 yr	51923281	-	*7349	*33460	*6828	*20962	139410	29432	140084	312260	588092	715489	49929915
24 Other current liabilities	420609811	-	23614	*18328	40811	*39257	250722	334529	309294	293381	1119952	2278117	415901806
25 Loans from stockholders	1509714	-	*18150	*2254	*34521	*31732	159131	*19666	*57431	*4436	23219	215176	943999
26 Mort, notes, bonds, 1 yr or more	28821132	-	*12637	-	*9151	*7125	96702	*95591	*91267	142345	262232	1349240	26754842
27 Other liabilities	26109814	-	*-366	*3168	*5083	*2176	86075	36600	15079	21430	136439	296034	25508095
28 Net worth	36871100	-	114660	164118	248287	225199	908012	578229	1051201	973088	1542215	2202753	28863338
29 Capital stock	4773370	-	46791	47102	64375	18292	202044	164417	216053	166839	132053	140961	3574444
30 Paid-in or capital surplus	13262856	-	*18019	*63683	*61102	*93762	217546	665713	284258	319913	512185	535110	10491564
31 Retained earnings, appropriated	41543	-	-	-	-	-	-	-	312	452	-	40179	600
32 Retained earnings, unappropriate	20499288	-	55974	*43900	43500	63239	214642	-44397	304344	488564	849169	1463798	17016555
33 Retained earnings (S CORP)	889511	-	-4602	*9433	*92346	*49907	336422	*-205089	269028	*24379	224535	55150	38003
34 Less: Cost of treasury stock	2595468	-	*1522	-	*13036	-	62642	*2416	22794	27058	175727	32445	2257828
35 Total receipts	82347591	230569	1412920	930221	1045019	781496	3143135	2266601	3035130	1300321	2309998	2742560	63149621
36 Business receipts	48698647	165762	1280864	844156	992734	560264	2835750	1843641	2566701	982031	1954758	2139778	32532208
37 Interest	22998868	17940	*1438	*2482	*2207	*6504	12688	21516	30642	42916	81986	180929	22597619
38 Interest on govt. obligations, State and local	233880	708	-	-	-	*89	*4538	*1842	16251	10925	6190	16552	176786
39 Rents	418726	-	*2656	-	-	*1469	*4618	*16628	*1235	*2664	6060	30866	352531
40 Royalties	5236	-	*39	-	-	-	-	*1413	*534	37	36	100	3077
41 Net S-T cap gain less net LT loss	672742	*1104	-	*818	*13236	*964	*55393	*4206	11557	13151	29009	23280	520023
42 Net L-T cap gain less net ST loss	767298	*1462	*6183	*45	*14716	-	*26822	*20300	*5656	53291	23283	66142	549398
43 Net gain, noncapital assets	164995	*99	*558	-	*8403	-	*29	*400	*19736	*15779	535	7764	111692
44 Dividends, domestic corporations	241761	*304	-	*564	*5	*513	5252	*500	*7180	1955	3553	18528	203406
45 Dividends, foreign corporations	119508	-	-	-	-	*53	*38	-	-	-	6331	5930	107156
46 Other receipts	8025930	43190	*121180	*82156	*13718	211638	198005	356155	375638	177572	198258	252693	5995725
47 Total deductions	71755687	180308	1254075	883029	904790	717631	2800598	2019758	2779485	1093271	1999799	2204402	54918542
48 Cost of sales and operations	5015334	-	*136382	-	*102383	-	*709835	*285707	*1342948	*6159	63445	33023	2335451
49 Compensation of officers	4886844	*19568	216513	*322591	378060	99397	448206	247799	473211	195238	242654	183619	2059986
50 Repairs	336458	*281	3057	*1311	3247	1519	5117	5072	3735	6074	12979	9901	284166
51 Bad debts	599172	-	*766	*14	*767	*577	*6565	*4632	*304	*1066	1639	3639	579203
52 Rent paid on business property	1980230	4273	45794	*42051	20108	29362	48424	65528	47703	35865	73067	69896	1498159
53 Taxes paid	2021810	9457	45829	22603	33897	15261	61988	65486	46450	45784	77500	97135	1500419
54 Interest paid	18680651	8171	12677	*3134	*2664	*2260	20036	29132	41392	39496	62059	171854	18287777
55 Contributions or gifts	130947	*495	*145	*21	*118	*452	753	1421	1375	2806	4048	9902	109410
56 Amortization	244342	*541	*937	*105	*152	*1032	1534	4461	17617	4250	4399	35163	174150
57 Depreciation	1026380	*2085	10193	*7198	9820	6606	22314	37179	16659	24939	53000	71940	764449
58 Depletion	*193	-	-	-	-	-	-	-	*108	-	81	-	4
59 Advertising	1111258	*850	6141	*839	*4618	*6075	9966	16481	9717	16824	25146	61564	953037
60 Pension, prof sh, stock, annuity	629742	*721	*14004	*29781	*15679	*8376	23935	5856	17308	7700	29277	46409	430696
61 Employee benefit programs	797103	*1539	10680	*16583	*11379	*6444	13755	23970	18108	14550	44612	40216	595267
62 Net loss, noncapital assets	42176	*392	*679	-	*4	-	*113	*3964	*228	*21260	424	3430	11683
63 Other deductions	34253047	131935	750278	436799	321893	540271	1428057	1223069	742622	671259	1305468	1366712	25334685
64 Total receipts less total deducts	10591904	50261	158845	47192	140229	63864	342537	246843	255645	207050	310199	538158	8231080
65 Const taxable inc frm rel frn corps	569656	20	-	-	-	-	-	-	*7733	*105	2138	22400	537260
66 Net income, total	10927680	49573	158845	47192	140229	63776	337998	245001	247127	196230	306147	544007	8591554
67 Net income, Form 1120-A	*12851	-	-	*1086	*11764	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	9091	9091	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	930152	-	136832	*33010	*85122	*29296	276489	*78998	138324	*5002	37680	30231	79167
70 Statutory special deductions, total	463394	*8372	*2216	*6769	*33207	*814	17015	29895	10374	5567	39427	31793	277944
71 Net operating loss deduction	301411	*8159	*2216	*6467	*33203	*539	13168	*29545	*5296	*4199	34317	18910	145393
72 Dividends received deduction	161983	*213	-	*302	*3	*276	3846	*350	*5078	1369	5110	12884	132552
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	9534371	41201	19797	*7501	*21901	*33665	44647	136108	98429	185661	229040	481979	8234442
75 Income tax before credits, total	3330877	14215	3062	*1125	*4572	*9818	13602	48078	33806	63663	80078	167694	2891166
76 Regular tax	3312190	14044	3062	*1125	*4572	*9818	12750	46368	33492	63368	79001	166644	2877947
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	7	-0	-	-	-	-	-	-	-	-	-	-	7
79 Alternative minimum tax	7324	*147	-	-	-	-	*852	*1677	*270	*147	837	540	2854
80 Environmental tax	11372	*24	-	-	-	-	-	*33	*52	148	240	510	10366
81 Foreign tax credit	298049	23	-	-	-	*8	*1	-	*204	*918	2388	4453	290055
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*3454	-	-	-	-	-	-	-	-	*-0	3	-	3451
85 General business credit	6272	-	-	-	-	-	*40	*54	*34	*653	271	338	4881
86 Prior year minimum tax credit	28659	51	-	-	-	-	*17	*277	*103	*442	777	2381	24610
87 Income tax after credits, total	2994444	14141	3062	*1125	*4572	*9810	13543	47746	33465	61650	76639	160523	2568168

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5465	*214	2860	*845	505	*200	459	123	78	42	37	34	68
2 Total assets	660240805	-	74642	*149318	154325	*149803	1046558	831818	1283032	1494118	2719570	5745373	646592248
3 Cash	13677130	-	34993	*49011	75865	*31376	240469	111405	194808	104433	209132	384245	12241393
4 Notes and accounts receivable	140924175	-	*7376	*43735	*13838	*45623	225662	178794	216765	314942	671200	1981093	137225148
5 Less: Allowance for bad debts	189373	-	-	-	-	-	*84	*936	*1143	*269	945	2902	183095
6 Inventories	213925	-	-	-	*928	-	*38043	-	*10502	*56641	74600	2240	30972
7 Investments in govt. obligations, Total	29313125	-	-	-	*17838	*3653	*84502	*92519	*64643	201120	110489	579281	28159080
8 Tax-exempt securities	2000982	-	-	-	-	-	*56467	*22029	*93195	*10911	158456	70650	1589273
9 Other current assets	277631376	-	*6854	*24486	*17536	*3167	151011	104559	106922	116261	554283	788028	275758270
10 Loans to stockholders	488229	-	*7016	*12657	*1262	*8301	*436	*6689	*17726	*15425	4156	155960	258601
11 Mortgage and real estate loans	5721204	-	-	-	-	-	-	-	-	-	-	134	5721070
12 Other investments	130906255	-	*2850	*18089	*4092	*39971	185812	202027	493737	620674	719894	1508603	127110506
13 Depreciable assets	6938476	-	*37783	*8767	*87333	*22705	75251	59518	108529	48210	143013	285331	6062035
14 Less: Accumulated depreciation	3564663	-	*26311	*7588	*66349	*16784	45749	31562	57482	25355	77074	166054	3044353
15 Depletable assets	*1464	-	-	-	-	-	-	-	*869	-	550	-	44
16 Less: Accumulated depletion	*873	-	-	-	-	-	-	-	*346	-	483	-	44
17 Land	77450	-	*4016	-	-	-	*931	*162	*1800	-	1108	10980	58455
18 Intangible assets (Amortizable)	818178	-	*568	-	-	*4463	11507	*42612	*5310	*2779	27337	66226	657375
19 Less: Accumulated amortization	259656	-	*433	-	-	*1912	5061	*17838	*4263	*898	15014	14905	199332
20 Other assets	55543400	-	*-69	*161	*1982	*9242	27361	61839	31459	29245	138867	96462	55146850
21 Total liabilities	660240805	-	74642	*149318	154325	*149803	1046558	831818	1283032	1494118	2719570	5745373	646592248
22 Accounts payable	122974064	-	*6859	*48581	*2100	*6352	106142	201969	165755	294298	680301	1322493	120139216
23 Mort, notes, and bonds under 1 yr	51024570	-	-	*14761	*1562	*905	*122185	*20242	118413	259818	184539	529085	49773060
24 Other current liabilities	405788025	-	*3187	*1792	*31687	*24929	214377	123840	169554	233809	715121	1675972	402593759
25 Loans from stockholders	1084384	-	*10698	-	*12248	*1892	56370	*479	*26720	*4436	5664	213172	752706
26 Mort, notes, bonds, 1 yr or more	24525194	-	*1953	-	*7357	*6380	*46891	*85705	*83360	*62929	145077	587896	23497647
27 Other liabilities	23940728	-	*-366	-	*56	*2151	*35972	*31025	21564	28803	32777	132642	23656105
28 Net worth	30903839	-	52312	*84183	99316	*107193	464621	368558	697667	610027	956092	1284115	26179755
29 Capital stock	4200392	-	14816	*11770	*5594	*6632	125097	104168	170511	68979	111571	35233	3546019
30 Paid-in or capital surplus	10984178	-	*5566	*55015	*26373	*34887	160696	*76152	209601	245065	259539	367116	9544169
31 Retained earnings, appropriated	35219	-	-	-	-	-	-	-	-	-	-	35019	200
32 Retained earnings, unappropriate	17549498	-	*32190	*817	*35968	*33879	100004	85151	216992	298039	607609	826562	15312287
33 Retained earnings (S CORP)	641631	-	*1261	*16581	*44418	*31794	98049	*105503	118008	*24379	124387	46076	31174
34 Less: Cost of treasury stock	2507080	-	*1522	-	*13036	-	*19225	*2416	*17445	*26436	147015	25892	2254093
35 Total receipts	65925175	*149375	729034	*268580	621203	*315622	1777706	1526584	1061542	848815	1423623	1592833	55610258
36 Business receipts	33863084	*118101	598124	*184724	578470	*104762	1543801	1199189	715925	662676	1133141	1120079	25904092
37 Interest	22491405	*14352	*701	*273	*1561	*2724	5643	18837	13369	34205	61672	133152	22204917
38 Interest on govt. obligations, State and local	216586	708	-	-	-	-	*3755	*1687	13792	10672	5641	10973	169358
39 Rents	308901	-	*2656	-	-	*1469	*1493	*16628	*1235	40	1064	27905	256411
40 Royalties	3426	-	-	-	-	-	-	-	*534	37	-	100	2755
41 Net S-T cap gain less net LT loss	636904	*63	-	*818	*13169	*964	*44248	-	*4271	*12018	27318	18387	515648
42 Net L-T cap gain less net ST loss	669165	*1081	*6183	*45	*14709	-	*16935	*19225	*4777	*2126	17423	52019	534643
43 Net gain, noncapital assets	161944	*99	*494	-	*8403	-	-	*94	*19626	*15504	113	7763	109850
44 Dividends, domestic corporations	202028	*145	-	*564	*5	*513	*1885	*24	*6331	1747	2723	10014	178076
45 Dividends, foreign corporations	110119	-	-	-	-	*53	-	-	-	-	778	5930	103358
46 Other receipts	7261612	*14826	*120876	*82156	*4886	*205136	159946	270901	281683	109790	173750	206511	5631150
47 Total deductions	57480211	*122912	656743	*241208	558557	*287529	1621404	1407550	911497	720879	1226123	1275251	48450559
48 Cost of sales and operations	2814338	-	*136382	-	*102383	-	*31489	*165862	1979	5900	39152	33023	2298168
49 Compensation of officers	3175513	*13469	*97890	*46356	*167462	*54193	322140	183190	193772	149467	132163	106697	1708715
50 Repairs	252580	*233	*1613	*813	*2141	*868	2182	3646	2706	1480	5617	5598	225685
51 Bad debts	538383	-	-	*14	-	*577	*667	*3828	*263	*506	668	2083	529778
52 Rent paid on business property	1528439	*3058	20726	*4774	*12882	*15741	33327	37172	33220	19967	43454	43253	1260866
53 Taxes paid	1631139	*7948	24174	*3618	*24833	*7812	40225	40088	35279	30813	50637	54436	1311276
54 Interest paid	18148955	*2609	*820	*1490	*2359	*968	14394	23633	10107	20411	35988	105886	17930288
55 Contributions or gifts	67424	*462	*145	-	*115	*181	739	*1215	963	726	3136	5838	53903
56 Amortization	141353	*134	*46	-	*2	*941	1368	*2732	1020	910	2701	6554	124944
57 Depreciation	724787	*785	*4035	*1102	*7974	*3338	8839	16437	11704	4876	15359	41706	608632
58 Depletion	*112	-	-	-	-	-	-	-	*108	-	-	-	4
59 Advertising	556830	*705	*4586	*314	*4550	*5318	8032	14281	6505	4202	12877	35779	459681
60 Pension, prof sh, stock, annuity	500136	*328	*6391	*6627	*9398	*1386	11590	*3422	11349	3954	21715	28982	394992
61 Employee benefit programs	550347	*1409	*5221	*866	*10763	*2927	10819	*13398	13069	9716	26989	25363	429808
62 Net loss, noncapital assets	15264	67	*679	-	-	-	*11	*2738	1	*69	103	860	10737
63 Other deductions	26834611	*91704	354036	*175233	213695	*193279	1135584	895908	589450	467884	835563	779193	21103082
64 Total receipts less total deducts	8444965	*26463	72291	*27373	62646	*28093	156301	119034	150045	127936	197500	317582	7159699
65 Const taxable inc frm rel frn corps	545921	20	-	-	-	-	-	-	*7733	*105	-	22400	515664
66 Net income, total	8774300	*25775	72291	*27373	62646	*28093	152546	117348	143986	117369	191859	329009	7506005
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	2696	2696	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	452793	-	*58584	*16565	*29995	*7296	106710	*29476	72816	*5002	22420	29054	74875
70 Statutory special deductions, total	363124	*1830	*503	*6680	*21442	*276	8737	*15610	*9660	1523	22362	24079	250421
71 Net operating loss deduction	232228	*1729	*503	*6378	*21439	-	*7417	*15593	*5229	*300	20456	17584	135600
72 Dividends received deduction	130896	*102	-	*302	*3	*276	*1319	*17	*4432	1223	1906	6495	114821
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7958560	*23945	*13203	*4215	*11208	*20522	37190	72261	61509	110844	147076	275877	7180709
75 Income tax before credits, total	2783931	*8192	*2073	*632	*2583	*6425	11868	24720	21165	37908	51069	95808	2521489
76 Regular tax	2769532	*8160	*2073	*632	*2583	*6425	11016	24524	20876	37721	50541	95162	2509820
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	7	-0	-	-	-	-	-	-	-	-	-	-	7
79 Alternative minimum tax	4818	*25	-	-	-	-	*852	*189	*270	*103	382	345	2652
80 Environmental tax	9589	*7	-	-	-	-	-	*7	*27	83	147	301	9018
81 Foreign tax credit	293066	3	-	-	-	*8	-	-	*204	*184	281	2891	289495
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1623	-	-	-	-	-	-	-	-	-	2	-	1621
85 General business credit	4884	-	-	-	-	-	*40	-	*34	*20	43	338	4409
86 Prior year minimum tax credit	26419	-	-	-	-	-	*17	*113	*45	*136	52	1446	24610
87 Income tax after credits, total	2457938	*8189	*2073	*632	*2583	*6417	11810	24607	20883	37567	50690	91133	2201353

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5579	*210	3238	*629	*587	*312	399	76	43	20	26	20	20
2 Total assets	36530698	-	109614	*121502	*195390	*235043	767271	553961	646973	665529	1837943	3322240	28075235
3 Cash	3144735	-	58606	*57394	*52787	*53254	104628	136696	181817	132810	101233	231456	2034053
4 Notes and accounts receivable	6788059	-	*119	*16971	*9155	*138768	192851	105892	148753	90822	498969	618577	4967181
5 Less: Allowance for bad debts	62378	-	-	-	*329	-	*4819	*6858	-	60	2533	508	47270
6 Inventories	*15015	-	-	-	-	-	*70	-	-	*102	276	-	14567
7 Investments in govt. obligations, Total	2800638	-	-	-	-	-	*19169	7176	*35298	*39469	102032	525061	2072433
8 Tax-exempt securities	*29373	-	-	-	-	-	*6486	-	*15317	*5545	2024	-	-
9 Other current assets	11720812	-	*3236	*11431	*35168	*7176	49185	72480	80424	150824	361992	725993	10222904
10 Loans to stockholders	128539	-	*20466	*210	*20397	*9078	*8975	*60837	*8411	-	166	-	-
11 Mortgage and real estate loans	*37096	-	-	*5192	*23490	-	*8108	-	-	*306	-	-	-
12 Other investments	5070773	-	*20	*2850	*42200	*19083	307848	*83939	132478	112226	456869	596872	3316389
13 Depreciable assets	3290572	-	52337	*48374	*56200	*17170	123205	184678	39612	157413	411250	380064	1820268
14 Less: Accumulated depreciation	1712532	-	*29261	*30762	*45117	*9751	68958	122799	24111	86997	218254	176273	900250
15 Depletable assets	58226	-	-	-	-	-	-	-	-	-	58226	-	-
16 Less: Accumulated depletion	41515	-	-	-	-	-	-	-	-	-	41515	-	-
17 Land	123879	-	-	-	*390	-	*11077	-	*250	*29662	17604	7989	56906
18 Intangible assets (Amortizable)	1444946	-	*3365	*17658	*1357	*454	*3988	*48041	*79876	*9582	52726	388946	838954
19 Less: Accumulated amortization	568038	-	*1482	*8896	*1252	*196	*975	*22168	*65105	*7565	12627	130584	317189
20 Other assets	4262498	-	*2208	*1079	*944	*7	*6433	*6046	13953	31388	49503	154647	3996289
21 Total liabilities	36530698	-	109614	*121502	*195390	*235043	767271	553961	646973	665529	1837943	3322240	28075235
22 Accounts payable	7952587	-	*1354	*911	*2936	*52042	67634	89763	99893	118408	205062	688311	6626272
23 Mort, notes, and bonds under 1 yr	898711	-	*7349	*18698	*5266	*20057	*17225	*9190	*21670	*52442	403553	186404	156855
24 Other current liabilities	14821786	-	*20427	*16536	*9124	*14328	36345	210688	139741	59573	404832	602145	13308047
25 Loans from stockholders	425330	-	*7452	*2254	*22273	*29839	*102761	*19187	*30712	-	17555	2004	191293
26 Mort, notes, bonds, 1 yr or more	4295937	-	*10684	-	*1794	*745	*49811	*9886	*7907	*79416	117155	761344	3257195
27 Other liabilities	2169085	-	-	*3168	*5027	*24	*50103	*5575	*-6484	*-7372	103662	163392	1851990
28 Net worth	5967262	-	62348	*79934	*148971	*118006	443392	209671	353534	363061	586123	918638	2683583
29 Capital stock	572978	-	31974	*35331	*58782	*11659	76947	60250	45542	*97860	20481	105728	28424
30 Paid-in or capital surplus	2278678	-	*12453	*8667	*34729	*58874	56851	*589561	74657	*74848	252646	167994	947396
31 Retained earnings, appropriated	6324	-	-	-	-	-	-	-	312	452	-	5160	400
32 Retained earnings, unappropriate	2949789	-	*23783	*43083	*7532	*29360	114638	*-129548	*87353	190524	241560	637236	1704268
33 Retained earnings (S CORP)	247881	-	*-5863	*-7148	*47928	*18112	238373	*-310592	*151020	-	100147	9074	6829
34 Less: Cost of treasury stock	88388	-	-	-	-	-	*43417	-	*5349	622	28712	6553	3735
35 Total receipts	16422416	*81195	683886	*661640	*423816	*465873	1365429	740017	1973588	451506	886375	1149727	7539363
36 Business receipts	14835563	*47661	682741	*659431	*414264	*455503	1291949	644452	1850776	319355	821617	1019699	6628116
37 Interest	507463	*3588	*737	*2209	*646	*3780	7046	*2679	*17273	8711	20315	47776	392702
38 Interest on govt. obligations, State and local	17294	-	-	-	-	*89	*783	*155	*2459	*253	548	5578	7429
39 Rents	109825	-	-	-	-	-	*3125	-	-	*2624	4996	2961	96119
40 Royalties	*1810	-	*39	-	-	-	-	*1413	-	-	36	-	322
41 Net S-T cap gain less net LT loss	35837	1042	-	-	*67	-	*11145	*4206	*7286	*1133	1691	4893	4374
42 Net L-T cap gain less net ST loss	98133	381	-	-	*7	-	*9887	*1075	*880	*51165	5860	14122	14756
43 Net gain, noncapital assets	3050	-	*65	-	-	-	*29	*306	110	*275	422	1	1842
44 Dividends, domestic corporations	39733	159	-	-	-	-	*3367	*476	*849	*208	830	8514	25330
45 Dividends, foreign corporations	*9390	-	-	-	-	-	*38	-	-	-	5553	-	3798
46 Other receipts	764318	*28364	*304	-	*8832	*6502	38059	85255	93955	67782	24509	46182	364575
47 Total deductions	14275477	*57397	597332	*641821	*346233	*430102	1179194	612208	1867988	372391	773676	929151	6467983
48 Cost of sales and operations	2200996	-	-	-	-	-	*678346	*119845	*1340969	*260	24293	-	37283
49 Compensation of officers	1711331	*6099	*118623	*276236	*210598	*45204	126066	64609	279440	45771	110492	76922	351271
50 Repairs	83878	*48	*1444	*498	*1106	*651	2935	*1426	1029	*4595	7362	4303	58481
51 Bad debts	60789	-	*766	-	*767	-	*5898	*805	41	560	971	1556	49425
52 Rent paid on business property	451792	*1215	*25069	*37277	*7226	*13622	15097	28356	14483	15898	29614	26643	237293
53 Taxes paid	390671	*1509	21655	*18986	*9064	*7449	21763	25398	11171	14971	26863	42700	189142
54 Interest paid	531695	*5563	*11856	*1644	*304	*1292	5642	*5499	31285	*19085	26070	65968	357488
55 Contributions or gifts	63524	*33	-	*21	*3	*271	*15	*206	*412	*2081	912	4064	55507
56 Amortization	102989	*407	*891	*105	*150	*91	*166	*1729	*16597	*3340	1698	28609	49206
57 Depreciation	301594	*1300	*6158	*6096	*1846	*3268	13474	20743	4955	20063	37641	30233	155817
58 Depletion	81	-	-	-	-	-	-	-	-	-	81	-	-
59 Advertising	554427	*144	*1555	*524	*69	*757	*1934	*2200	*3212	*12622	12269	25785	493356
60 Pension, prof sh, stock, annuity	129606	*392	*7613	*23154	*6282	*6990	12344	*2434	*5959	*3745	7562	17427	35704
61 Employee benefit programs	246756	*130	*5459	*15717	*617	*3517	*2937	10573	5039	*4834	17623	14852	165459
62 Net loss, noncapital assets	26912	*325	-	-	*4	-	*102	*1226	*227	*21191	321	2570	946
63 Other deductions	7418436	*40230	396242	*261566	*108198	*346992	292474	327161	153171	203375	469905	587518	4231603
64 Total receipts less total deducts	2146940	*23798	86554	*19819	*77583	*35771	186235	127808	105600	79115	112699	220576	1071380
65 Const taxable inc frm rel frn corps	23735	-	-	-	-	-	-	-	-	-	2138	-	21597
66 Net income, total	2153380	*23798	86554	*19819	*77583	*35683	185452	127654	103141	78862	114289	214997	1085548
67 Net income, Form 1120-A	*12851	-	-	*1086	*11764	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	6395	6395	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	477359	-	*78248	*16445	*55126	*22000	169780	*49522	*65508	-	15260	1178	4292
70 Statutory special deductions, total	100270	*6542	*1713	*88	*11764	*539	*8278	*14285	*713	*4044	17065	7715	27523
71 Net operating loss deduction	69182	*6430	*1713	*88	*11764	*539	*5751	*13952	*67	*3899	13861	1326	9792
72 Dividends received deduction	31087	111	-	-	-	-	*2527	*333	*646	*146	3204	6389	17731
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1575811	*17256	*6594	*3286	*10693	*13144	*7457	*63847	*36919	74817	81964	206102	1053733
75 Income tax before credits, total	546946	*6023	*989	*493	*1988	*3393	*1734	*23358	*12641	25755	29009	71886	369677
76 Regular tax	542657	*5884	*989	*493	*1988	*3393	*1734	*21844	*12616	25647	28461	71481	368127
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	2506	122	-	-	-	-	-	*1488	-	*44	455	195	203
80 Environmental tax	1783	*17	-	-	-	-	-	*26	*25	*65	93	210	1347
81 Foreign tax credit	4983	20	-	-	-	-	*1	-	-	733	2107	1562	560
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1831	-	-	-	-	-	-	-	-	*-0	-0	-	1830
85 General business credit	*1388	-	-	-	-	-	-	*54	-	*633	228	-	472
86 Prior year minimum tax credit	*2239	51	-	-	-	-	-	*164	*59	*306	725	935	-
87 Income tax after credits, total	536505	*5952	*989	*493	*1988	*3393	*1733	*23140	*12583	24082	25949	69389	366815

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 48
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	6297	326	1771	399	357	451	1094	391	317	310	185	213	484
2 Total assets	2593985815	-	45143	85450	116428	338344	2641712	2802232	5122237	11601309	13081035	33367903	2524784021
3 Cash	22152669	-	15501	23146	56546	108707	662635	578742	690832	673194	626651	1005362	17711354
4 Notes and accounts receivable	155016979	-	4366	3539	4885	29461	122290	150945	300515	519207	657945	1795045	151428781
5 Less: Allowance for bad debts	1336316	-	-	*437	-	-	*4649	*1307	*4861	17268	6627	14653	1286514
6 Inventories	2873575	-	-	-	-	-	-	*382	*820	*178	382	1982	2869830
7 Investments in govt. obligations, Total	227731430	-	-	*917	5663	34139	542962	702743	1122811	2116872	3013329	7084582	213107412
8 Tax-exempt securities	220227554	-	*5860	*16	*1	6169	131797	150969	518071	966159	1727809	4886609	211834093
9 Other current assets	262115391	-	7207	13768	35623	52630	440369	345917	850632	2300973	1927713	4876425	251264133
10 Loans to stockholders	3239242	-	*10776	*4789	-	*8805	*250	*4654	*1056	*2537	5025	2544	3198805
11 Mortgage and real estate loans	203172099	-	*-0	-	*170	*2835	44557	28060	109633	424320	291755	754239	201516530
12 Other investments	1318577824	-	*439	3406	5090	47897	542350	785990	1106628	3888209	3921142	10519294	1297757381
13 Depreciable assets	44942436	-	*5554	*63175	*13084	53575	72083	98918	175912	389634	390211	995344	42684948
14 Less: Accumulated depreciation	9974549	-	*5289	*46961	*9108	18915	27894	38137	69890	105457	114917	300284	9237697
15 Depletable assets	225620	-	-	-	-	-	*11	-	-	-	-	-	225609
16 Less: Accumulated depletion	101464	-	-	-	-	-	-	-	-	-	-	-	101464
17 Land	1757225	-	-	-	*702	*1569	2195	2591	*4142	39347	12989	65172	1628518
18 Intangible assets (Amortizable)	7182266	-	*976	*4338	-	*192	2003	*9277	26378	93785	36900	83774	6924643
19 Less: Accumulated amortization	2089531	-	*372	*306	-	*128	1129	*5202	*8490	7689	18812	33352	2014051
20 Other assets	138273363	-	126	16061	3772	11409	111881	-12310	298049	317307	609540	1645819	135271709
21 Total liabilities	2593985815	-	45143	85450	116428	338344	2641712	2802232	5122237	11601309	13081035	33367903	2524784021
22 Accounts payable	42053710	-	*9	*2260	*457	16607	54976	76896	91952	144796	214194	782602	40668963
23 Mort, notes, and bonds under 1 yr	62104035	-	*56	*2482	-	*843	18184	*63018	7239	58120	92850	117814	61743430
24 Other current liabilities	504449259	-	3415	8408	22885	89315	1324785	940735	1863961	4039556	5314374	12637887	478203938
25 Loans from stockholders	7989659	-	*142	*566	*10490	*53	*15245	*17432	*12636	*65687	4177	9954	7853277
26 Mort, notes, bonds, 1 yr or more	70897988	-	*4769	*15557	-	*20549	49795	*14050	51955	931750	149332	503350	69156881
27 Other liabilities	1410702343	-	6120	12772	24926	57913	506574	624237	1325391	3296626	3313336	9728402	1391806044
28 Net worth	495788820	-	30633	43405	57670	153064	672153	1065863	1769105	3064774	3992772	9587894	475351488
29 Capital stock	23233488	-	1304	7793	9479	24911	214460	156412	295245	449094	265552	629658	21179580
30 Paid-in or capital surplus	196027398	-	1992	5504	3740	35341	266949	312529	563935	1084386	1204597	3258350	189290075
31 Retained earnings, appropriated	43227514	-	*8	*483	*42	2994	30845	34726	38431	118467	95597	274211	42631709
32 Retained earnings, unappropriate	238906326	-	15078	4174	44713	92521	124637	572960	895834	1484601	2470320	5501233	227700256
33 Retained earnings (S CORP)	*80982	-	*12251	*27545	-	-	*38610	*-147	*2723	-	-	-	-
34 Less: Cost of treasury stock	5686888	-	-	*2092	*304	*2703	3348	*10616	27063	71774	43295	75557	5450134
35 Total receipts	829694810	2044661	79261	203029	145989	372011	1372622	2095796	4477756	6891052	7961409	20280616	783770607
36 Business receipts	609241797	1524927	48879	196684	110165	332934	1099836	1819298	3901512	5523298	6839465	17399820	570444980
37 Interest	124026287	31464	1614	1527	7673	10225	93835	102791	257513	423116	516042	1272177	121308311
38 Interest on govt. obligations, State and local	8574616	*10439	*192	-	*169	366	5676	10989	23456	59296	82566	216142	8165326
39 Rents	10728441	*1718	-	-	*1069	*141	1997	4974	5372	57680	15938	30477	10609076
40 Royalties	62934	7723	-	-	-	*32	*23	*1	*-0	-0	4	293	54856
41 Net S-T cap gain less net LT loss	6757333	*996	-	*211	*1433	165	5822	3382	6350	24515	40996	91201	6582262
42 Net L-T cap gain less net ST loss	17136692	*12563	-	*226	*1659	601	13634	16565	69662	70431	115335	307455	16528561
43 Net gain, noncapital assets	347716	*8	*3	-	-	*288	*73	*489	*225	3611	774	1058	341187
44 Dividends, domestic corporations	4231201	*2937	*173	*19	*557	357	5086	11893	14322	34627	31689	72435	4057105
45 Dividends, foreign corporations	398738	-	-	-	-	-	*552	*66	*18	*1301	1346	690	394766
46 Other receipts	48189055	451888	28400	4361	23263	26901	146088	125348	199327	693177	317254	888870	45284178
47 Total deductions	775322939	1909042	69513	173931	120355	326372	1176687	1837215	4109379	6221119	7139502	18576036	733663790
48 Cost of sales and operations	407271617	1245957	11016	5621	39826	61796	525281	918084	2114821	2634594	4296824	11557471	383860327
49 Compensation of officers	2722069	*6431	*718	*39205	*2049	19794	40981	31269	52279	77668	59808	139533	2252336
50 Repairs	522945	*2750	-	*4678	*254	2405	849	6089	7240	8002	6308	16138	468231
51 Bad debts	1976053	*15899	*8	*498	*3	*359	1284	2133	5532	14782	11935	18449	1905170
52 Rent paid on business property	5376305	*9312	*1957	*11485	*2359	6046	16049	14085	47136	50780	53798	128459	5034839
53 Taxes paid	14089646	13354	1155	17319	2407	11019	25668	46975	100015	153763	177255	391970	13148746
54 Interest paid	16271008	*9569	*1	*1638	*465	1560	5513	9299	7754	82151	40439	88546	16024073
55 Contributions or gifts	269685	*2970	*16	-	*210	*363	207	396	422	1650	3964	6102	253386
56 Amortization	2058444	3939	223	50	915	231	7043	7390	18129	24613	29366	58557	1907986
57 Depreciation	7081614	*14708	*973	*903	*1798	5681	5630	9749	20392	46600	40078	109065	6826038
58 Depletion	6213	-	-	-	-	*7	*2	-	-	-	6	20	6178
59 Advertising	1713964	*11689	*88	*1721	275	1301	3304	2903	8413	16456	18994	84138	1564682
60 Pension, prof sh, stock, annuity	3074676	*4219	*215	-	*55	*561	2995	9761	6616	17518	20391	56763	2955583
61 Employee benefit programs	6919215	*6084	*1032	*28	*669	*3522	6967	12500	21970	251240	56664	555938	6002601
62 Net loss, noncapital assets	271942	26	-	-	-	*46	*296	*35	*452	1294	1459	3024	265310
63 Other deductions	305697543	562136	52112	90786	69069	211681	534617	766547	1698208	2840007	2322215	5361864	291188303
64 Total receipts less total deducts	54371870	135620	9748	29098	25634	45639	195936	258581	368377	669933	821907	1704580	50106817
65 Const taxable inc frm rel frn corps	1350674	-	-	-	-	-	*253	-	*36	-	85	7418	1342882
66 Net income, total	47147928	125181	9556	29098	25464	45273	190514	247592	344957	610637	739427	1495856	43284373
67 Net income, Form 1120-A	*529	*529	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*635	*635	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*62406	-	*3664	*25057	-	-	*12837	*7870	*12978	-	-	-	-
70 Statutory special deductions, total	8139613	15923	1950	2492	8759	15588	62212	73333	109323	164093	191622	249655	7244663
71 Net operating loss deduction	5779174	10406	1461	878	3633	5442	25576	30716	54264	42745	129043	150456	5324556
72 Dividends received deduction	1993117	*2010	*121	*7	*368	207	4292	7568	8695	25416	21280	46319	1876834
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	38989084	57656	3942	1550	17365	29413	116521	166826	225187	483139	548313	1246839	36092335
75 Income tax before credits, total	14714285	20152	884	299	5023	8502	36309	59480	79959	170294	195226	468584	13669573
76 Regular tax	13547207	19629	877	254	4941	7663	32572	55735	76480	163489	184667	428398	12572501
77 Personal holding company tax	*7	-	-	-	-	-	-	-	*5	-	2	-	-
78 Recapture of investment credit	185	-	-	-	-	-	-	-	-	-	-	-	185
79 Alternative minimum tax	1101466	*341	*5	*46	79	837	3737	3708	3395	6240	9739	38448	1034892
80 Environmental tax	63705	*71	*2	-	3	*2	*1	37	79	282	597	1700	60931
81 Foreign tax credit	875992	-	-	-	-	-	*2	*3	*2	*7	26	78	875872
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	7433	-	-	-	-	-	-	-	-	-	-	4	7429
85 General business credit	61621	10	-	-	-	*18	*5	*3	-	*19	119	465	60982
86 Prior year minimum tax credit	417433	-	*2	*10	35	41	1173	754	*923	3094	2404	8750	400245
87 Income tax after credits, total	13351807	20142	882	289	4987	8443	35129	58719	79034	167173	192677	459286	12325045

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6355
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	1580	44	119	106	167	154	289	128	119	118	54	67	216
2 Total assets	1815039744	-	5632	19017	60080	114544	712584	908297	1975136	4781123	3807345	10635063	1792020923
3 Cash	10033869	-	2363	10134	29780	37718	150766	135236	151748	178450	97483	187561	9052630
4 Notes and accounts receivable	105153036	-	229	*606	4160	10863	14663	26850	21309	25170	61029	41331	104946827
5 Less: Allowance for bad debts	945788	-	-	-	-	-	-	-	-	-	58	-	945730
6 Inventories	2363030	-	-	-	-	-	-	-	-	-	-	566	2362463
7 Investments in govt. obligations, Total	135497920	-	-	*389	*1765	11142	184409	419505	567592	880911	780475	2154958	130496775
8 Tax-exempt securities	113309607	-	*-0	*16	*1	*1764	39688	47351	141095	233368	466833	1192182	111187308
9 Other current assets	124817849	-	2984	5861	17651	33925	123320	86694	212295	319992	324997	969977	122720153
10 Loans to stockholders	144696	-	-	-	-	-	-	-	-	*640	365	-	143691
11 Mortgage and real estate loans	188622645	-	*-0	-	*170	*1184	16655	14087	87087	391723	251554	680674	187179511
12 Other investments	1017707269	-	*255	*1601	4149	12639	147761	251001	671277	2581258	1413052	4707529	1007916746
13 Depreciable assets	18929559	-	-	*8	*550	*626	3187	16320	19166	42092	72899	120607	18654105
14 Less: Accumulated depreciation	4736691	-	-	-	-	-	-	-	*442	*6040	3516	12921	4713772
15 Depletable assets	188305	-	-	-	-	-	-	-	-	-	-	-	188305
16 Less: Accumulated depletion	88651	-	-	-	-	-	-	-	-	-	-	-	88651
17 Land	438912	-	-	-	-	-	-	-	*77	*787	550	10111	427387
18 Intangible assets (Amortizable)	5034823	-	-	-	-	-	-	-	-	*1133	4197	2204	5027288
19 Less: Accumulated amortization	1566747	-	-	-	-	-	-	-	-	*65	1427	-	1565255
20 Other assets	100136102	-	-200	402	1855	4683	32135	-88747	103931	131706	338913	580284	99031140
21 Total liabilities	1815039744	-	5632	19017	60080	114544	712584	908297	1975136	4781123	3807345	10635063	1792020923
22 Accounts payable	26321986	-	-	-	-	-	-	*538	-	*4102	4431	7985	26304929
23 Mort, notes, and bonds under 1 yr	51048105	-	-	-	-	-	-	-	-	*6564	2909	9971	51028660
24 Other current liabilities	151184201	-	1528	2069	9702	9412	40147	47656	170284	226093	375165	796454	149505692
25 Loans from stockholders	4264544	-	-	-	-	-	-	-	-	-	728	427	4263388
26 Mort, notes, bonds, 1 yr or more	46252048	-	-	-	-	-	-	-	*2186	*696972	41849	24126	45486916
27 Other liabilities	1285283086	-	4922	12738	23672	46236	351854	444089	1106252	2907392	2626193	8147572	1269612164
28 Net worth	250685776	-	-818	4211	26706	58895	320583	416013	696413	940000	756070	1648528	245819174
29 Capital stock	12903541	-	378	1610	7973	11928	50043	60854	113649	182958	93270	144654	12236225
30 Paid-in or capital surplus	116753692	-	249	716	2656	4431	34187	81782	204910	588646	303961	381205	115150948
31 Retained earnings, appropriated	24635033	-	*6	*23	*35	1889	11639	10948	34347	101311	44439	146115	24284279
32 Retained earnings, unappropriate	99228662	-	-1452	1861	16345	41084	227176	268824	357763	102868	337825	986932	96889438
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2835153	-	-	-	*304	*437	2461	*6394	*14256	35783	23425	10377	2741715
35 Total receipts	493943408	468533	8388	16509	81795	83648	355092	531314	1179349	2253666	1834481	4518539	482612095
36 Business receipts	326368119	*14394	6369	10415	51442	57877	293864	434230	854267	1353194	1476813	3288401	318526854
37 Interest	99042581	19845	179	1347	5680	4305	32867	44406	160998	212178	212640	596054	97752081
38 Interest on govt. obligations, State and local	1440434	*646	-	-	12	*70	568	1011	2776	6399	3177	7315	1418459
39 Rents	9720539	*9	-	-	*40	*46	*468	*3132	1680	35319	7396	13481	9658970
40 Royalties	48976	-	-	-	-	*32	-	*-0	*-0	-0	-	34	48909
41 Net S-T cap gain less net LT loss	4970910	*295	-	*209	*1061	*123	1214	1283	3299	8737	15510	35748	4903430
42 Net L-T cap gain less net ST loss	10403966	*5733	-	*210	*1566	92	3079	8287	40608	27251	25041	121534	10170565
43 Net gain, noncapital assets	168031	-	-	-	-	-	*-0	*15	*4	*3	7	33	167969
44 Dividends, domestic corporations	2265781	*318	-	*11	*67	119	1262	8474	5608	17236	6865	18500	2207322
45 Dividends, foreign corporations	259637	-	-	-	-	-	*512	-	-	968	78	-	258079
46 Other receipts	39254433	427293	1840	4316	21927	20983	21258	30476	110110	592381	86955	437437	37499456
47 Total deductions	467624107	457310	6856	13254	68726	62920	286882	447707	1043005	2054311	1591300	4120237	457471597
48 Cost of sales and operations	209082306	129506	1903	5381	31559	31174	106784	214310	465341	702145	830190	1781678	204782335
49 Compensation of officers	1007958	-	-	*15	-	*76	*617	*1979	3684	8016	3655	4564	985351
50 Repairs	189795	*3	-	*1	*9	*4	*44	*571	*153	*333	989	2099	185589
51 Bad debts	1255119	-	-	-	*3	*7	*31	*823	*410	*354	1229	2955	1249307
52 Rent paid on business property	2669368	*3	-	*9	*104	*37	923	1584	6674	12330	8583	25790	2613331
53 Taxes paid	6575537	300	79	137	409	883	5145	7187	24129	30708	33239	77267	6396052
54 Interest paid	11816079	*3009	*1	*19	*29	*60	463	*950	983	50329	6308	23854	11730074
55 Contributions or gifts	71940	-	-	-	*1	-	*11	*58	*8	*461	659	195	70548
56 Amortization	1649614	*204	34	49	911	206	5167	5253	14723	20329	20960	45564	1536214
57 Depreciation	3918211	*12	-	*4	*105	*38	209	1769	2606	12794	6171	16734	3877771
58 Depletion	2376	-	-	-	-	*7	-	-	-	-	-	4	2365
59 Advertising	868288	*3	-	*2	*21	*26	126	242	944	2152	4238	32661	827873
60 Pension, prof sh, stock, annuity	2069644	-	-	-	-	*27	764	1486	4079	7966	7671	26316	2021335
61 Employee benefit programs	3042020	*18	*82	*28	*5	-	*285	*61	*102	*885	1402	3210	3035941
62 Net loss, noncapital assets	165822	-	-	-	-	*22	*4	8	*60	*436	285	119	164888
63 Other deductions	223240032	324253	4758	7609	35570	30352	166311	211425	519110	1205073	665722	2077227	217992623
64 Total receipts less total deducts	26319300	11223	1532	3255	13069	20728	68210	83607	136343	199355	243181	398301	25140498
65 Const taxable inc frm rel frn corps	540262	-	-	-	-	-	-	-	-	-	-	-	540262
66 Net income, total	25419128	10577	1532	3255	13056	20657	67642	82596	133567	192956	240004	390986	24262300
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	2522102	8202	1269	2183	8299	12490	38749	42003	61205	127981	111550	73512	2034658
71 Net operating loss deduction	1560164	*4495	901	572	3517	2511	4760	*1783	12193	18844	67890	16695	1426002
72 Dividends received deduction	608861	*199	-	*4	*25	40	1645	5170	2648	13206	2924	8009	574991
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	23122927	2378	263	1072	5416	8170	29923	40733	74554	101235	128583	317657	22412944
75 Income tax before credits, total	8153693	971	41	221	1476	2423	10566	16206	27327	38524	46626	111168	7898145
76 Regular tax	8057105	630	41	177	1396	1893	8306	13365	25398	34405	43772	109043	7818679
77 Personal holding company tax	2	-	-	-	-	-	-	-	-	-	2	-	-
78 Recapture of investment credit	184	-	-	-	-	-	-	-	-	-	-	-	184
79 Alternative minimum tax	63339	*341	-	*44	77	528	2259	2827	1888	4048	2667	1784	46876
80 Environmental tax	32152	-	-	-	3	*2	*1	14	41	70	185	340	31496
81 Foreign tax credit	468094	-	-	-	-	-	*-0	-	*1	-0	1	17	468075
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	6601	-	-	-	-	-	-	-	-	-	-	-	6601
85 General business credit	47871	-	-	-	-	-	-	*3	-	-	43	347	47477
86 Prior year minimum tax credit	133802	-	*2	*9	35	31	67	*349	*255	*1023	596	2122	129313
87 Income tax after credits, total	7497325	971	39	212	1440	2392	10498	15854	27071	37501	45986	108682	7246678

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, stock companies

MINOR INDUSTRY 6352
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1473	***	119	106	167	***	275	128	108	118	48	54	161
2 Total assets	1011656563	***	5632	19017	60080	***	666854	908297	1730465	4781123	3358867	8380456	991634567
3 Cash	5646549	***	2363	10134	29780	***	148076	135236	147488	178450	86216	155464	4715811
4 Notes and accounts receivable	79168325	***	229	*606	4160	***	14663	26850	20987	25170	61001	38576	78965220
5 Less: Allowance for bad debts	803476	***	-	-	-	***	-	-	-	-	58	-	803418
6 Inventories	1955575	***	-	-	-	***	-	-	-	-	-	566	1955008
7 Investments in govt. obligations, Total	64555156	***	-	*389	*1765	***	171413	419505	489732	880911	728908	1699841	60152280
8 Tax-exempt securities	64511398	***	*-0	*16	*1	***	35319	47351	131688	233368	425642	843586	62793191
9 Other current assets	79878833	***	2984	5861	17651	***	122121	86694	206879	319992	283637	803561	77995713
10 Loans to stockholders	138284	***	-	-	-	***	-	-	-	*640	365	-	137279
11 Mortgage and real estate loans	77925424	***	*-0	-	*170	***	15999	14087	80929	391723	212732	465247	76744033
12 Other investments	558242939	***	*255	*1601	4149	***	124168	251001	539092	2581258	1226737	3778519	549724491
13 Depreciable assets	13319494	***	-	*8	*550	***	3167	16320	17297	42092	58694	88114	13092683
14 Less: Accumulated depreciation	3772324	***	-	-	-	***	-	-	*442	*6040	2958	12852	3750032
15 Depletable assets	188305	***	-	-	-	***	-	-	-	-	-	-	188305
16 Less: Accumulated depletion	88651	***	-	-	-	***	-	-	-	-	-	-	88651
17 Land	210783	***	-	-	-	***	-	-	*77	*787	550	9757	199612
18 Intangible assets (Amortizable)	2473832	***	-	-	-	***	-	-	-	*1133	3841	2204	2466653
19 Less: Accumulated amortization	596253	***	-	-	-	***	-	-	-	*65	1427	-	594760
20 Other assets	68702370	***	-200	402	1855	***	31928	-88747	96738	131706	274987	507871	67741149
21 Total liabilities	1011656563	***	5632	19017	60080	***	666854	908297	1730465	4781123	3358867	8380456	991634567
22 Accounts payable	19803597	***	-	-	-	***	-	*538	-	*4102	4431	7968	19786557
23 Mort, notes, and bonds under 1 yr	20443155	***	-	-	-	***	-	-	-	*6564	2909	9971	20423711
24 Other current liabilities	111145942	***	1528	2069	9702	***	39362	47656	162058	226093	342952	622163	109683006
25 Loans from stockholders	4211935	***	-	-	-	***	-	-	-	-	728	417	4210790
26 Mort, notes, bonds, 1 yr or more	32860584	***	-	-	-	***	-	-	*2186	*696972	25354	22843	32113229
27 Other liabilities	641597005	***	4922	12738	23672	***	322732	444089	904110	2907392	2288165	6370772	628273064
28 Net worth	181594345	***	-818	4211	26706	***	304760	416013	662111	940000	694327	1346322	177144211
29 Capital stock	11483500	***	378	1610	7973	***	50043	60854	113649	182958	93252	142523	10818332
30 Paid-in or capital surplus	91377885	***	249	716	2656	***	34187	81782	204910	588646	303786	375685	89780836
31 Retained earnings, appropriated	11366112	***	*6	*23	*35	***	8572	10948	28488	101311	38650	120992	11056422
32 Retained earnings, unappropriate	70197242	***	-1452	1861	16345	***	214419	268824	329320	102868	282065	717499	68225577
33 Retained earnings (S CORP)	-	***	-	-	-	***	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2830395	***	-	-	*304	***	2461	*6394	*14256	35783	23425	10377	2736957
35 Total receipts	284149027	***	8388	16509	81795	***	348346	531314	1119424	2253666	1657700	3559726	274021338
36 Business receipts	192368702	***	6369	10415	51442	***	291568	434230	814453	1353194	1348334	2533774	185453640
37 Interest	52959590	***	179	1347	5680	***	29886	44406	144436	212178	184390	448379	51864750
38 Interest on govt. obligations, State and local	1127481	***	-	-	12	***	525	1011	2733	6399	3069	5123	1107933
39 Rents	3260924	***	-	-	*40	***	*468	*3132	*1602	35319	6389	10089	3203832
40 Royalties	36823	***	-	-	-	***	-	*-0	*-0	-0	-	34	36756
41 Net S-T cap gain less net LT loss	2080182	***	-	*209	*1061	***	1214	1283	2726	8737	15096	33405	2016030
42 Net L-T cap gain less net ST loss	5397657	***	-	*210	*1566	***	2620	8287	38971	27251	16460	99421	5197047
43 Net gain, noncapital assets	105689	***	-	-	-	***	*-0	*15	*4	*3	7	33	105627
44 Dividends, domestic corporations	1183895	***	-	*11	*67	***	1201	8474	5046	17236	6079	17023	1128323
45 Dividends, foreign corporations	243534	***	-	-	-	***	*512	-	-	968	78	-	241976
46 Other receipts	25384550	***	1840	4316	21927	***	20352	30476	109455	592381	77798	412445	23665423
47 Total deductions	267369423	***	6856	13254	68726	***	281367	447707	986978	2054311	1428816	3228101	258334026
48 Cost of sales and operations	110749647	***	1903	5381	31559	***	105324	214310	445339	702145	741937	1308825	107032473
49 Compensation of officers	517583	***	-	*15	-	***	*175	*1979	*3176	8016	3172	3306	497666
50 Repairs	141876	***	-	*1	*9	***	*44	*571	*149	*333	970	1825	137968
51 Bad debts	841207	***	-	-	*3	***	*31	*823	*389	*354	1227	2520	835853
52 Rent paid on business property	1692911	***	-	*9	*104	***	735	1584	5731	12330	7122	17076	1648201
53 Taxes paid	3961652	***	79	137	409	***	4964	7187	22023	30708	28130	54427	3812421
54 Interest paid	7206956	***	*1	*19	*29	***	458	*950	*941	50329	4315	22290	7124555
55 Contributions or gifts	48288	***	-	-	*1	***	*11	*58	*8	*461	655	144	46950
56 Amortization	900383	***	34	49	911	***	4899	5253	13427	20329	19715	32314	803057
57 Depreciation	1884684	***	-	*4	*105	***	187	1769	2311	12794	5628	10984	1850852
58 Depletion	722	***	-	-	-	***	-	-	-	-	-	4	711
59 Advertising	571455	***	-	*2	*21	***	125	242	827	2152	4170	32003	531889
60 Pension, prof sh, stock, annuity	930363	***	-	-	-	***	*468	1486	2966	7966	6116	18334	893014
61 Employee benefit programs	902044	***	*82	*28	*5	***	*285	*61	*84	*885	1276	2310	897010
62 Net loss, noncapital assets	118608	***	-	-	-	***	*4	8	*60	*436	222	93	117786
63 Other deductions	136901043	***	4758	7609	35570	***	163657	211425	489548	1205073	604158	1721646	132103621
64 Total receipts less total deducts	16779604	***	1532	3255	13069	***	66979	83607	132446	199355	228884	331625	15687312
65 Const taxable inc frm rel frn corps	488017	***	-	-	-	***	-	-	-	-	-	-	488017
66 Net income, total	16140140	***	1532	3255	13056	***	66454	82596	129713	192956	225815	326502	15067397
67 Net income, Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	***	-	-	-	***	-	-	-	-	-	-	-
70 Statutory special deductions, total	1614297	***	1269	2183	8299	***	37881	42003	58806	127981	104404	58688	1152365
71 Net operating loss deduction	874335	***	901	572	3517	***	4413	*1783	*12086	18844	66220	16640	742483
72 Dividends received deduction	422435	***	-	*4	*25	***	1604	5170	2497	13206	2648	7482	389561
73 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
74 Income subject to tax	14852355	***	263	1072	5416	***	29603	40733	73127	101235	121998	267970	14200487
75 Income tax before credits, total	5264705	***	41	221	1476	***	10497	16206	26839	38524	44320	93798	5029413
76 Regular tax	5189056	***	41	177	1396	***	8256	13365	25013	34405	41688	92393	4969812
77 Personal holding company tax	2	***	-	-	-	***	-	-	-	-	2	-	-
78 Recapture of investment credit	19	***	-	-	-	***	-	-	-	-	-	-	19
79 Alternative minimum tax	54696	***	-	*44	77	***	2239	2827	1784	4048	2447	1116	39253
80 Environmental tax	20132	***	-	-	3	***	*1	14	41	70	183	288	19530
81 Foreign tax credit	383988	***	-	-	-	***	*-0	-	*1	-0	1	14	383972
82 U.S. Possessions tax credit	-	***	-	-	-	***	-	-	-	-	-	-	-
83 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	450	***	-	-	-	***	-	-	-	-	-	-	450
85 General business credit	31461	***	-	-	-	***	-	*3	-	-	30	283	31144
86 Prior year minimum tax credit	117767	***	*2	*9	35	***	63	*349	*255	*1023	560	2116	113324
87 Income tax after credits, total	4731038	***	39	212	1440	***	10433	15854	26583	37501	43729	91385	4500523

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	107	***	-	-	-	***	*15	**	*11	**	6	13	55
2	Total assets	803383182	-	-	-	-	***	*45730	**	*244671	**	448478	2254608	800386356
3	Cash	4387320	-	-	-	-	***	*2690	**	*4260	**	11267	32097	4336819
4	Notes and accounts receivable	25984712	-	-	-	-	***	-	-	*322	**	28	2755	25981607
5	Less: Allowance for bad debts	142312	-	-	-	-	***	-	-	-	-	-	-	142312
6	Inventories	407455	-	-	-	-	***	-	-	-	-	-	-	407455
7	Investments in govt. obligations, Total	70942763	-	-	-	-	***	*12996	**	*77860	**	51567	455116	70344495
8	Tax-exempt securities	48798209	-	-	-	-	***	*4369	**	*9407	**	41191	348595	48394118
9	Other current assets	44939016	-	-	-	-	***	*1199	**	*5416	**	41360	166416	44724441
10	Loans to stockholders	6412	-	-	-	-	***	-	-	-	-	-	-	6412
11	Mortgage and real estate loans	110697221	-	-	-	-	***	*656	-	*6159	**	38822	215427	110435478
12	Other investments	459464330	-	-	-	-	***	*23594	**	*132185	**	186315	929010	458192255
13	Depreciable assets	5610065	-	-	-	-	***	*19	**	*1869	**	14204	32493	5561422
14	Less: Accumulated depreciation	964366	-	-	-	-	***	-	-	-	-	558	69	963740
15	Depletable assets	-	-	-	-	-	***	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	***	-	-	-	-	-	-	-
17	Land	228129	-	-	-	-	***	-	-	-	-	-	354	227774
18	Intangible assets (Amortizable)	2560991	-	-	-	-	***	-	-	-	-	356	-	2560635
19	Less: Accumulated amortization	970494	-	-	-	-	***	-	-	-	-	-	-	970494
20	Other assets	31433731	-	-	-	-	***	*207	**	*7193	**	63926	72413	31289991
21	Total liabilities	803383182	-	-	-	-	***	*45730	**	*244671	**	448478	2254608	800386356
22	Accounts payable	6518389	-	-	-	-	***	-	-	-	-	-0	17	6518372
23	Mort, notes, and bonds under 1 yr	30604950	-	-	-	-	***	-	-	-	-	-	-	30604950
24	Other current liabilities	40038259	-	-	-	-	***	*785	**	*8226	**	32213	174291	39822686
25	Loans from stockholders	52608	-	-	-	-	***	-	-	-	-	-	10	52598
26	Mort, notes, bonds, 1 yr or more	13391465	-	-	-	-	***	-	-	-	-	16494	1283	13373687
27	Other liabilities	643686081	-	-	-	-	***	*29122	**	*202142	**	338028	1776800	641339101
28	Net worth	69091430	-	-	-	-	***	*15823	**	*34303	**	61742	302207	68674963
29	Capital stock	1420041	-	-	-	-	***	-	-	-	-	18	2131	1417892
30	Paid-in or capital surplus	25375807	-	-	-	-	***	-	-	-	-	175	5520	25370111
31	Retained earnings, appropriated	13268921	-	-	-	-	***	*3067	**	*5859	**	5789	25122	13227857
32	Retained earnings, unappropriate	29031420	-	-	-	-	***	*12756	**	*28443	**	55760	269434	28663860
33	Retained earnings (S CORP)	-	-	-	-	-	***	-	-	-	-	-	-	-
34	Less: Cost of treasury stock	4758	-	-	-	-	***	-	-	-	-	-	-	4758
35	Total receipts	209794381	***	-	-	-	***	*6746	**	*59924	**	176781	958813	208590757
36	Business receipts	133999417	***	-	-	-	***	*2295	**	*39814	**	128479	754627	133073214
37	Interest	46082991	***	-	-	-	***	*2981	**	*16562	**	28250	147675	45887332
38	Interest on govt. obligations, State and local	312953	-	-	-	-	***	*43	**	*43	-	108	2192	310527
39	Rents	6459615	-	-	-	-	***	-	-	*78	-	1007	3392	6455138
40	Royalties	12153	-	-	-	-	***	-	-	-	-	-	-	12153
41	Net S-T cap gain less net LT loss	2890728	-	-	-	-	***	-	-	*572	-	413	2343	2887399
42	Net L-T cap gain less net ST loss	5006309	-	-	-	-	***	*459	**	*1638	**	8580	22113	4973517
43	Net gain, noncapital assets	62342	-	-	-	-	***	-	-	-	-	-	-	62342
44	Dividends, domestic corporations	1081886	-	-	-	-	***	*61	-	*562	**	786	1478	1078999
45	Dividends, foreign corporations	16103	-	-	-	-	***	-	-	-	-	-	-	16103
46	Other receipts	13869884	-	-	-	-	***	*906	**	*655	**	9157	24992	13834033
47	Total deductions	200254684	***	-	-	-	***	*5515	**	*56027	**	162484	892137	199137571
48	Cost of sales and operations	98332659	***	-	-	-	***	*1460	**	*20002	**	88253	472853	97749862
49	Compensation of officers	490376	-	-	-	-	***	*442	-	*508	-	483	1257	487685
50	Repairs	47918	-	-	-	-	***	-	-	*4	-	19	274	47621
51	Bad debts	413911	-	-	-	-	***	-	-	*22	**	1	435	413453
52	Rent paid on business property	976457	***	-	-	-	***	*189	-	*944	**	1461	8715	965130
53	Taxes paid	2613885	-	-	-	-	***	*181	**	*2105	**	5109	22840	2583631
54	Interest paid	4609123	-	-	-	-	***	*4	**	42	**	1992	1565	4605519
55	Contributions or gifts	23652	-	-	-	-	***	-	-	-	-	4	51	23598
56	Amortization	749230	-	-	-	-	***	*268	**	*1297	**	1245	13249	733158
57	Depreciation	2033528	-	-	-	-	***	*22	**	*294	**	543	5750	2026919
58	Depletion	1654	-	-	-	-	***	-	-	-	-	-	-	1654
59	Advertising	296833	-	-	-	-	***	*1	-	*117	**	68	658	295984
60	Pension, prof sh, stock, annuity	1139281	-	-	-	-	***	*295	-	*1113	**	1555	7982	1128322
61	Employee benefit programs	2139976	-	-	-	-	***	-	-	*18	-	126	900	2138932
62	Net loss, noncapital assets	47213	-	-	-	-	***	-	-	-	-	63	26	47102
63	Other deductions	86338988	***	-	-	-	***	*2654	**	*29561	**	61563	355581	85889002
64	Total receipts less total deducts	9539697	***	-	-	-	***	*1230	**	*3897	**	14296	66676	9453186
65	Const taxable inc frm rel frn corps	52245	-	-	-	-	***	-	-	-	-	-	-	52245
66	Net income, total	9278988	***	-	-	-	***	*1187	**	*3854	**	14189	64484	9194904
67	Net income, Form 1120-A	-	-	-	-	-	***	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	***	-	-	-	-	-	-	-
69	Net income, Form 1120S	-	-	-	-	-	***	-	-	-	-	-	-	-
70	Statutory special deductions, total	907805	***	-	-	-	***	*868	**	*2399	**	7146	14824	882294
71	Net operating loss deduction	685829	-	-	-	-	***	*347	-	*107	-	1670	55	683519
72	Dividends received deduction	186426	-	-	-	-	***	*41	-	*151	**	276	527	185430
73	Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
74	Income subject to tax	8270572	***	-	-	-	***	*320	**	*1427	**	6586	49687	8212457
75	Income tax before credits, total	2888988	***	-	-	-	***	*69	**	*488	**	2306	17370	2868731
76	Regular tax	2868049	***	-	-	-	***	*50	**	*384	**	2084	16650	2848866
77	Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
78	Recapture of investment credit	165	-	-	-	-	***	-	-	-	-	-	-	165
79	Alternative minimum tax	8643	-	-	-	-	***	*20	-	*104	**	220	668	7622
80	Environmental tax	12020	-	-	-	-	***	-	-	-	-	2	52	11967
81	Foreign tax credit	84106	-	-	-	-	***	-	-	-	-	-	2	84103
82	U.S. Possessions tax credit	-	-	-	-	-	***	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	***	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	6151	-	-	-	-	***	-	-	-	-	-	-	6151
85	General business credit	16410	-	-	-	-	***	-	-	-	-	12	65	16333
86	Prior year minimum tax credit	*16035	-	-	-	-	***	*4	**	-	-	36	6	15989
87	Income tax after credits, total	2766287	***	-	-	-	***	*65	**	*488	**	2258	17297	2746155

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 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	1053	*8	*23	*13	*23	93	421	121	65	87	55	51	92
2 Total assets	265004766	-	*756	*2743	*9594	72857	931242	860301	1095404	3062049	3830258	7668389	247471174
3 Cash	3372025	-	*588	*1328	*1898	26468	243064	208122	169427	126887	154469	216839	2222935
4 Notes and accounts receivable	16876897	-	-	*159	*490	5405	38489	53991	65478	204735	226637	534956	15746557
5 Less: Allowance for bad debts	76202	-	-	-	-	-	*1	*172	*1797	*12771	1181	1698	58582
6 Inventories	9344	-	-	-	-	-	-	-	-	-	-	83	9261
7 Investments in govt. obligations, Total	34804549	-	-	*334	*3581	16123	194086	149774	261966	797635	1064208	1774572	30542272
8 Tax-exempt securities	35588559	-	-	-	-	*2984	73027	77881	209484	288916	601851	1142034	33192382
9 Other current assets	56843579	-	-	*307	*1736	3464	90746	152168	120464	1003405	644042	1294721	53532526
10 Loans to stockholders	*844963	-	-	-	-	-	*-0	*1949	-	-	-	-	843014
11 Mortgage and real estate loans	9613707	-	-	-	-	-	*1813	*332	*478	*11939	2858	37899	9558389
12 Other investments	92693793	-	*168	*616	*-0	13864	249522	177663	217972	483641	995154	2252905	88302289
13 Depreciable assets	6543184	-	-	-	*566	5214	34297	12990	*15155	102047	100466	255418	6017031
14 Less: Accumulated depreciation	663445	-	-	-	*138	2162	15066	4915	*497	21961	23998	55571	539137
15 Depletable assets	*14767	-	-	-	-	-	*11	-	-	-	-	-	14757
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	302925	-	-	-	-	*657	2099	*840	-	*3647	2907	13458	279317
18 Intangible assets (Amortizable)	86931	-	-	-	-	*50	356	*491	-	*870	2035	830	82298
19 Less: Accumulated amortization	17317	-	-	-	-	*17	*153	*457	-	*795	1529	64	14302
20 Other assets	8166508	-	*-0	-	*1461	*807	18951	29644	37274	73855	62341	202007	7740168
21 Total liabilities	265004766	-	*756	*2743	*9594	72857	931242	860301	1095404	3062049	3830258	7668389	247471174
22 Accounts payable	5504387	-	*9	*32	*417	3417	12759	22890	31318	22416	55293	174069	5181766
23 Mort, notes, and bonds under 1 yr	1213788	-	*-0	-	-	*332	*3028	*948	-	*6703	25028	19145	1158603
24 Other current liabilities	136921113	-	*391	*921	*2459	30371	286018	469395	559294	1961716	2219577	4398293	126992676
25 Loans from stockholders	256432	-	*20	-	-	*1	*4	*958	-	-	33	3121	252295
26 Mort, notes, bonds, 1 yr or more	1317284	-	*-0	-	-	*101	*921	-	-	*1423	7169	40093	1267576
27 Other liabilities	44196034	-	*13	*33	*1222	*883	51193	77153	*108455	164167	238694	498297	43055924
28 Net worth	75595728	-	*322	*1756	*5496	37752	577319	288956	396337	905623	1284463	2535371	69562333
29 Capital stock	642494	-	-	-	-	-	*3	-	-	*32404	7588	53901	548598
30 Paid-in or capital surplus	13009030	-	*872	-	*1000	*1581	41655	63712	*89144	*27465	91717	190162	12501722
31 Retained earnings, appropriated	13041858	-	*2	*459	-	*47	*14463	*16581	*4084	*10329	34189	51118	12910586
32 Retained earnings, unappropriate	48904376	-	*-553	*1297	*4496	36124	521197	208664	303109	835425	1150972	2240430	43603214
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	2031	-	-	-	-	-	-	-	-	-	3	240	1787
35 Total receipts	125257165	*734	*84	*994	*4685	31183	399521	484753	612063	1759957	2031242	4021666	115910284
36 Business receipts	106976244	*348	*59	*894	*3774	23948	270298	442011	521448	1532998	1768601	3344670	99067194
37 Interest	10001423	*325	*21	*80	*425	2571	32638	26597	37087	116080	133200	264606	9387792
38 Interest on govt. obligations, State and local	2572984	-	-	-	-	*144	3392	5719	8132	23058	40821	82902	2408816
39 Rents	281907	-	-	-	*14	*94	1183	*325	*687	*2615	5102	7437	264450
40 Royalties	*223	-	-	-	-	-	*1	*1	-	-	-	-	222
41 Net S-T cap gain less net LT loss	387496	-	-	-	-	*25	1117	*626	*981	5234	6524	25873	347117
42 Net L-T cap gain less net ST loss	2717997	-	-	*14	-	*116	6520	2428	11604	27741	38238	82403	2548932
43 Net gain, noncapital assets	8785	-	-	-	-	*1	*73	-	*7	*173	26	83	8422
44 Dividends, domestic corporations	777271	*60	*2	*6	-	*86	2771	*1788	3673	9138	12132	25964	721651
45 Dividends, foreign corporations	22856	-	-	-	-	-	*21	*19	*18	*14	139	371	22273
46 Other receipts	1509979	-	*1	-	*471	4198	81509	5238	28426	42905	26460	187357	1133414
47 Total deductions	114853543	*397	*54	*632	*4166	27040	347389	409884	549284	1572268	1831483	3648758	106462186
48 Cost of sales and operations	77928579	*261	-	-	*1336	12310	143922	218894	303589	895895	1104332	2279067	72968972
49 Compensation of officers	297750	-	-	-	*196	*897	5999	*3284	*6398	14563	18457	25613	222342
50 Repairs	24382	-	-	-	*10	*45	305	*99	*93	*162	942	701	22026
51 Bad debts	192638	-	-	-	-	-	*70	*700	*727	6007	2504	5217	177412
52 Rent paid on business property	703784	*20	-	*-0	*25	*53	5659	792	3002	6985	9564	24609	653076
53 Taxes paid	3189882	*1	*3	*64	*131	480	10513	16649	19969	49964	53325	111531	2927252
54 Interest paid	588827	-	*-0	-	*3	*41	841	*1884	*1199	*3791	9742	15392	555934
55 Contributions or gifts	76152	-	*1	-	*2	*8	111	63	*179	*398	1568	1600	72223
56 Amortization	58916	-	-	-	-	*-0	257	*162	*425	*810	1384	3708	52170
57 Depreciation	989166	-	-	-	*42	301	1821	1303	*1242	13029	11648	25196	934585
58 Depletion	24	-	-	-	-	-	-	-	-	-	-	-	24
59 Advertising	299177	-	*1	-	*17	*108	1351	594	*1376	2047	4210	11349	278125
60 Pension, prof sh, stock, annuity	262764	-	-	-	-	-	1049	*612	*1024	3726	4407	7137	244808
61 Employee benefit programs	1195763	-	-	-	*60	*135	5649	1487	*3081	19290	18741	52665	1094654
62 Net loss, noncapital assets	36630	-	-	-	-	-	*45	*2	*31	*651	365	169	35367
63 Other deductions	29009109	*116	*49	*568	*2345	12662	169798	163357	206949	554950	590294	1084805	26223216
64 Total receipts less total deducts	10403621	*336	*30	*361	*518	4143	52132	74869	62779	187689	199759	372908	9448098
65 Const taxable inc frm rel frn corps	14123	-	-	-	-	-	-	-	-	-	3	1	14118
66 Net income, total	7844760	*336	*30	*361	*518	3999	48740	69150	54646	164631	158942	290007	7053401
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	2553139	*42	*1	*307	-	*1063	4046	8804	9769	14521	20702	54814	2439069
71 Net operating loss deduction	2013862	-	-	*306	-	*1002	2060	*7548	*7252	*9086	12091	32999	1942519
72 Dividends received deduction	532252	*42	*1	*2	-	*61	1986	*1256	2516	6436	8607	18241	493105
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5127732	*294	*28	*54	*518	2936	44720	60453	45075	149965	138540	234925	4450223
75 Income tax before credits, total	2382955	*51	*4	*8	*64	526	12629	20624	15766	51611	46366	89380	2145927
76 Regular tax	1750484	*51	*4	*8	*64	484	11850	20231	15188	50927	44676	80075	1526926
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79 Alternative minimum tax	620607	-	-	-	-	*42	778	*393	*578	*350	1446	8964	608056
80 Environmental tax	11316	-	-	-	-	-	-	-	*-0	51	94	341	10830
81 Foreign tax credit	34387	-	-	-	-	-	*2	-	*2	-	17	42	34324
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	615	-	-	-	-	-	-	-	-	-	-	-	615
85 General business credit	5900	-	-	-	-	-	*5	-	-	-	-	55	5841
86 Prior year minimum tax credit	133869	-	-	-	-	*6	436	*406	*176	*982	1137	1372	129354
87 Income tax after credits, total	2208184	*51	*4	*8	*64	520	12186	20218	15589	50629	45212	87911	1975792

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	3664	274	1629	280	*167	204	383	142	133	105	75	95	176
2 Total assets	513941304	-	38756	63690	*46754	150943	997887	1033635	2051697	3758137	5443431	15064451	485291924
3 Cash	8746775	-	12550	11684	*24868	44522	268805	235384	369657	367856	374699	600962	6435789
4 Notes and accounts receivable	32987046	-	*4137	*2773	*235	13194	69138	70104	213728	289302	370279	1218759	30735396
5 Less: Allowance for bad debts	314326	-	-	*437	-	-	*4648	*1135	*3065	4497	5387	12955	282203
6 Inventories	501202	-	-	-	-	-	-	*382	*820	*178	382	1333	498106
7 Investments in govt. obligations, Total	57428961	-	-	*194	*317	*6874	164467	133464	293254	438327	1168646	3155052	52068366
8 Tax-exempt securities	71329388	-	*5860	-	-	*1421	*19082	*25737	167492	443875	659126	2552393	67454403
9 Other current assets	80453964	-	*4223	*7600	*16237	15241	226303	107055	517873	977577	958675	2611727	75011454
10 Loans to stockholders	2249583	-	*10776	*4789	-	*8805	*250	*2705	*1056	*1897	4660	2544	2212099
11 Mortgage and real estate loans	4935747	-	-	-	-	*1651	*26089	*13641	*22068	*20658	37343	35667	4778630
12 Other investments	208176762	-	*16	*1189	*941	21394	145067	357326	217379	823310	1512936	3558859	201538346
13 Depreciable assets	19469693	-	*5554	*63166	*11968	*47735	34599	69608	141591	245496	216846	619319	18013812
14 Less: Accumulated depreciation	4574413	-	*5289	*46961	*8970	*16754	12828	33222	68952	77455	87402	231793	3984787
15 Depletable assets	22548	-	-	-	-	-	-	-	-	-	-	-	22548
16 Less: Accumulated depletion	12814	-	-	-	-	-	-	-	-	-	-	-	12814
17 Land	1015389	-	-	-	*702	*912	*97	*1751	*4064	34914	9532	41603	921814
18 Intangible assets (Amortizable)	2060513	-	*976	*4338	-	*141	1647	*8786	26378	91781	30668	80740	1815057
19 Less: Accumulated amortization	505466	-	*372	*306	-	*111	977	*4745	*8490	6828	15856	33288	434494
20 Other assets	29970754	-	*326	*15659	*456	5919	60795	46794	156843	111746	208286	863528	28500401
21 Total liabilities	513941304	-	38756	63690	*46754	150943	997887	1033635	2051697	3758137	5443431	15064451	485291924
22 Accounts payable	10227337	-	*-0	*2227	*40	13190	42216	53468	60634	118278	154469	600547	9182268
23 Mort, notes, and bonds under 1 yr	9842143	-	*55	*2482	-	*512	*15156	*62070	7239	44852	64913	88698	9556166
24 Other current liabilities	216343945	-	*1496	5418	*10724	49531	998621	423684	1134382	1851746	2719632	7443140	201705570
25 Loans from stockholders	3468683	-	*121	*566	*10490	*52	*15242	*16474	*12636	*65687	3415	6407	3337593
26 Mort, notes, bonds, 1 yr or more	23328656	-	*4768	*15557	-	*20448	48874	*14050	49768	233355	100314	439131	22402389
27 Other liabilities	81223224	-	*1185	*1	*32	10794	103527	102995	110684	225068	448449	1082533	79137956
28 Net worth	169507316	-	31130	37439	*25469	56417	-225749	360894	676354	1219150	1952239	5403994	159969981
29 Capital stock	9687453	-	926	6182	*1506	12984	164414	95558	181596	233731	164695	431103	8394758
30 Paid-in or capital surplus	66264675	-	*870	*4787	*84	29329	191108	167035	269880	468275	808918	2686982	61637406
31 Retained earnings, appropriated	5550622	-	-	-	*7	*1058	*4743	*7197	-	*6827	16969	76978	5436845
32 Retained earnings, unappropriate	90773288	-	17083	1016	*23872	15313	-623736	95473	234962	546308	981523	2273870	87207604
33 Retained earnings (S CORP)	*80982	-	*12251	*27545	-	-	*38610	*-147	*2723	-	-	-	-
34 Less: Cost of treasury stock	2849704	-	-	*2092	-	*2266	*888	*4222	*12807	35991	19866	64939	2706632
35 Total receipts	210494237	1575394	70789	185526	*59509	257179	618009	1079730	2686345	2877428	4095687	11740411	185248229
36 Business receipts	175897434	1510184	42451	*185375	*54949	251109	535675	943057	2525797	2637106	3594051	10766748	152850931
37 Interest	14982283	11293	1413	100	*1567	3349	28330	31788	59429	94857	170203	411517	14168438
38 Interest on govt. obligations, State and local	4561197	*9792	*192	-	*157	*152	1716	4259	12548	29839	38568	125925	4338051
39 Rents	725995	1709	-	-	*1015	*1	*346	*1517	*3005	19747	3441	9558	685656
40 Royalties	13735	7723	-	-	-	-	*23	-	-	-	4	260	5725
41 Net S-T cap gain less net LT loss	1398928	701	-	*2	*373	*17	3491	*1472	*2070	10544	18963	29580	1331715
42 Net L-T cap gain less net ST loss	4014728	*6830	-	*2	*93	*393	4035	5850	17449	15439	52057	103518	3809064
43 Net gain, noncapital assets	170900	*8	*3	-	-	*287	-	*475	*214	3434	741	941	164796
44 Dividends, domestic corporations	1188149	2559	*171	*2	*491	*152	1054	*1631	5042	8254	12691	27970	1128132
45 Dividends, foreign corporations	116245	-	-	-	-	-	*18	*47	-	*318	1129	318	114414
46 Other receipts	7424644	*24595	*26560	*45	*865	1719	43321	89634	60791	57891	203839	264077	6651307
47 Total deductions	192845289	1451334	62603	*160044	*47462	236411	542415	979624	2517090	2594539	3716719	10807041	169730007
48 Cost of sales and operations	120260732	*1116190	*9113	*240	*6932	18312	274574	484879	1345891	1036553	2362302	7496727	106109019
49 Compensation of officers	1416361	*6431	*718	*39190	*1853	*18820	34364	26006	42197	55088	37695	109356	1044642
50 Repairs	308768	*2747	-	*4677	*235	*2356	501	*5419	6994	7508	4376	13339	260616
51 Bad debts	528296	*15899	*8	*498	-	*352	*1182	*610	4395	8421	8203	10277	478452
52 Rent paid on business property	2003153	*9289	*1957	*11476	*2231	5957	9468	11709	37460	31465	35651	78060	1768432
53 Taxes paid	4324227	*13053	1072	*17117	*1867	9656	10009	23138	55917	73091	90691	203172	3825443
54 Interest paid	3866102	*6560	*-0	*1619	*432	*1459	4210	6465	5573	28032	24389	49299	3738065
55 Contributions or gifts	121593	*2970	*15	-	*207	*355	*85	*276	235	791	1737	4307	110615
56 Amortization	349915	*3736	*189	*1	*4	*25	1620	1975	2980	3475	7023	9286	319602
57 Depreciation	2174236	*14696	*973	*899	*1651	*5342	3601	6677	16544	20777	22259	67135	2013682
58 Depletion	3813	-	-	-	-	-	*2	-	-	-	6	16	3789
59 Advertising	546499	*11686	*87	*1719	*237	*1167	1827	2067	6093	12257	10545	40128	458684
60 Pension, prof sh, stock, annuity	742268	*4219	*215	-	*55	*535	*1182	*7662	1513	5826	8313	23309	689440
61 Employee benefit programs	2681432	*6066	*950	-	*604	*3387	1034	10951	18787	231065	36521	500062	1872006
62 Net loss, noncapital assets	69490	26	-	-	-	*23	*247	*25	*361	*207	809	2736	65055
63 Other deductions	53448402	237767	47305	*82609	*31155	168667	198507	391764	972149	1079984	1066199	2199832	46972464
64 Total receipts less total deducts	17648949	124060	8187	25482	*12047	20769	75595	100105	169256	282889	378968	933370	15518222
65 Const taxable inc frm rel frn corps	796289	-	-	-	-	-	*253	-	*36	-	82	7418	788501
66 Net income, total	13884040	114268	7995	25482	*11890	20617	74132	95847	156743	253050	340482	814863	11968672
67 Net income, Form 1120-A	*529	*529	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*635	*635	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*62406	-	*3664	*25057	-	-	*12837	*7870	*12978	-	-	-	-
70 Statutory special deductions, total	3064371	*7679	*679	*2	*459	2035	19417	22526	38349	21590	59370	121329	2770935
71 Net operating loss deduction	2205148	*5911	*559	-	*116	1928	18757	*21384	34818	15815	49061	100762	1956036
72 Dividends received deduction	852004	1768	*120	*2	*344	*106	661	*1142	3531	5775	9748	20069	808738
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	10738425	54983	3651	424	*11430	18307	41878	65640	105558	231938	281189	694257	9229168
75 Income tax before credits, total	4177637	19130	839	71	*3483	5553	13115	22650	36866	80159	102234	268037	3625502
76 Regular tax	3739618	18948	832	69	*3481	5286	12415	22139	35895	78157	96219	239280	3226897
77 Personal holding company tax	*5	-	-	-	-	-	-	-	*5	-	-	-	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
79 Alternative minimum tax	417519	-	*5	*2	*2	*267	*699	*487	929	1841	5625	27700	379961
80 Environmental tax	20236	*71	*2	-	-	-	-	*23	*37	161	318	1019	18605
81 Foreign tax credit	373510	-	-	-	-	-	-	*3	-	*7	8	19	373472
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	217	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	7849	10	-	-	-	*18	-	-	-	*19	76	62	7664
86 Prior year minimum tax credit	149762	-	-	*2	-	*4	*670	-	*492	*1089	670	5257	141578
87 Income tax after credits, total	3646299	19120	839	*69	*3483	5531	12445	22647	36374	79043	101480	262694	3102575

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 49
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	48116	3454	***	***	4646	2498	2395	298	134	39	15	***	***
2 Total assets	35618847	-	***	***	1682405	1716918	4353612	1980903	1967126	1268179	993782	***	***
3 Cash	6535421	-	***	***	452575	397375	1461145	533672	571841	270038	91268	***	***
4 Notes and accounts receivable	8901399	-	***	***	386096	376969	1227469	601869	651169	447543	324755	***	***
5 Less: Allowance for bad debts	64455	-	***	***	*3928	*184	6278	*6846	4899	*3432	2894	***	***
6 Inventories	*1598	-	***	***	-	-	*646	-	-	*377	-	***	***
7 Investments in govt. obligations, Total	460639	-	***	***	-	-	*12	*77425	*18448	*18013	25589	***	***
8 Tax-exempt securities	581819	-	***	***	*17	*682	*20977	*4319	*38183	*4286	150714	***	***
9 Other current assets	2123377	-	***	***	124198	123675	176750	103957	172075	162330	43583	***	***
10 Loans to stockholders	605371	-	***	***	57005	54866	104981	112317	17719	*1522	258	***	***
11 Mortgage and real estate loans	124289	-	***	***	*33396	*6615	*5940	*29177	*3713	*29056	3668	***	***
12 Other investments	10248097	-	***	***	115172	237691	542907	194510	281130	183077	245874	***	***
13 Depreciable assets	6350397	-	***	***	721159	486340	1040069	378116	255940	169784	128166	***	***
14 Less: Accumulated depreciation	3621480	-	***	***	421709	301284	628516	184523	153183	74302	67399	***	***
15 Depletable assets	*17140	-	***	***	-	-	-	*1925	*3110	-	-	***	***
16 Less: Accumulated depletion	*6180	-	***	***	-	-	-	*1867	*51	-	-	***	***
17 Land	240468	-	***	***	*59285	25149	63404	24039	*8295	*4837	7545	***	***
18 Intangible assets (Amortizable)	2249968	-	***	***	101603	188605	412843	123297	81024	92127	34292	***	***
19 Less: Accumulated amortization	815992	-	***	***	41546	74733	208793	71484	31711	*54859	8705	***	***
20 Other assets	1686971	-	***	***	99083	195150	140056	61000	54324	17780	17069	***	***
21 Total liabilities	35618847	-	***	***	1682405	1716918	4353612	1980903	1967126	1268179	993782	***	***
22 Accounts payable	10462331	-	***	***	417127	527341	1750762	803793	742794	479435	289485	***	***
23 Mort, notes, and bonds under 1 yr	1567771	-	***	***	76746	97662	123122	127668	92640	34292	23355	***	***
24 Other current liabilities	3939845	-	***	***	130296	169648	716687	288798	445048	321536	99104	***	***
25 Loans from stockholders	457627	-	***	***	111946	*20101	48492	*14403	*13521	*1301	50	***	***
26 Mort, notes, bonds, 1 yr or more	2896905	-	***	***	328011	231696	616675	173635	87373	148097	39399	***	***
27 Other liabilities	3125609	-	***	***	42899	90183	118258	35028	147147	63672	110782	***	***
28 Net worth	13168760	-	***	***	575380	580285	979616	537577	438603	219847	431607	***	***
29 Capital stock	1267389	-	***	***	78037	110524	179152	52633	60615	43313	36571	***	***
30 Paid-in or capital surplus	3540459	-	***	***	64914	47347	176302	115934	60994	80085	180840	***	***
31 Retained earnings, appropriated	18705	-	***	***	-	*3136	-	*2459	*4521	-	2195	***	***
32 Retained earnings, unappropriate	8068828	-	***	***	448046	360244	319157	247625	253374	50078	220787	***	***
33 Retained earnings (S CORP)	1449609	-	***	***	174746	143926	603179	177928	*82310	*64138	-	***	***
34 Less: Cost of treasury stock	1176231	-	***	***	190364	84893	298173	*59003	*23211	*17766	8786	***	***
35 Total receipts	32484548	619407	***	***	3273885	1860278	5578636	1710711	1821398	869591	912050	***	***
36 Business receipts	31004014	569863	***	***	3211685	1821851	5359747	1586316	1704639	807523	858279	***	***
37 Interest	411077	7643	***	***	15838	15770	36928	21086	25547	12534	15985	***	***
38 Interest on govt. obligations, State and local	55910	*757	***	***	*154	-	*4827	*2344	3951	*280	6928	***	***
39 Rents	84833	*2578	***	***	9117	*5556	9853	*12592	*2664	*4759	1460	***	***
40 Royalties	*10223	-	***	***	-	-	-	*1	*460	-	-	***	***
41 Net S-T cap gain less net LT loss	21356	*24	***	***	*32	*2482	*196	*343	*2749	*1114	462	***	***
42 Net L-T cap gain less net ST loss	95264	*5087	***	***	*2038	*307	10747	*4785	8308	*2054	4867	***	***
43 Net gain, noncapital assets	35652	*19496	***	***	*2062	*373	2791	*2071	*1128	*3549	166	***	***
44 Dividends, domestic corporations	55621	*10	***	***	*1025	*2508	5099	*639	2673	*353	4075	***	***
45 Dividends, foreign corporations	124491	-	***	***	-	-	-	-	*391	*25	-	***	***
46 Other receipts	586108	13949	***	***	31933	11430	148447	80534	68888	37400	19828	***	***
47 Total deductions	29252067	555513	***	***	3040441	1704673	5056409	1523738	1659707	821318	810003	***	***
48 Cost of sales and operations	4079379	*36956	***	***	494606	*130018	821966	*208307	*267479	*40642	373598	***	***
49 Compensation of officers	3743816	59415	***	***	528847	315139	743716	223911	174147	79704	31338	***	***
50 Repairs	199593	1462	***	***	22536	20746	33253	17337	9221	3168	4446	***	***
51 Bad debts	97394	*2889	***	***	10475	9406	19960	5912	4845	*4115	1900	***	***
52 Rent paid on business property	1247213	16175	***	***	132868	79608	187702	54347	58108	19753	17735	***	***
53 Taxes paid	1088048	21009	***	***	130276	75584	158738	53053	51842	18391	19742	***	***
54 Interest paid	426393	18114	***	***	38313	29087	57913	21669	15718	15975	7725	***	***
55 Contributions or gifts	33353	*412	***	***	2624	1897	3567	1952	1718	352	1327	***	***
56 Amortization	170532	*187	***	***	9465	21575	28893	4907	9863	14525	2229	***	***
57 Depreciation	551622	3652	***	***	64552	44729	94533	34873	23463	14718	12250	***	***
58 Depletion	*694	-	***	***	-	-	-	*-0	*694	-	-	***	***
59 Advertising	283740	2888	***	***	40471	17807	33237	11867	8157	4746	2408	***	***
60 Pension, prof sh, stock, annuity	460528	*10198	***	***	41722	24900	86281	33243	30915	8928	13607	***	***
61 Employee benefit programs	847717	*2735	***	***	98043	178186	91821	32328	34681	15404	15226	***	***
62 Net loss, noncapital assets	16000	*263	***	***	*2387	*788	2196	*240	165	*360	158	***	***
63 Other deductions	16006045	379156	***	***	1423255	755202	2692632	819790	968691	580537	306316	***	***
64 Total receipts less total deducts	3232481	63894	***	***	233443	155605	522227	186973	161690	48273	102047	***	***
65 Const taxable inc frm rel frn corps	*215578	-	***	***	-	-	-	-	*1735	*66	61	***	***
66 Net income, total	3392149	63136	***	***	233290	155605	517400	184629	159475	48060	95180	***	***
67 Net income, Form 1120-A	23165	*3273	***	***	*608	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*-0	*-0	***	***	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1365274	*15778	***	***	126951	79325	372513	103026	*46666	*16610	-	***	***
70 Statutory special deductions, total	302208	20931	***	***	27561	8793	45055	9887	7748	*8041	5489	***	***
71 Net operating loss deduction	262221	*20924	***	***	26931	7038	42195	*9440	*5789	*7794	2127	***	***
72 Dividends received deduction	38769	*7	***	***	*630	*1755	2860	*447	1959	*247	3362	***	***
73 Public utility div paid deduction	-	-	***	***	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1707603	26427	***	***	78778	68151	99893	53514	105061	23408	89689	***	***
75 Income tax before credits, total	546063	5371	***	***	15790	14728	27819	18050	35632	8043	30870	***	***
76 Regular tax	539535	5371	***	***	15179	14728	27438	17671	35471	7932	30754	***	***
77 Personal holding company tax	-	-	***	***	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	***	***	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	5018	-	***	***	*611	-	*381	*377	*123	*105	25	***	***
80 Environmental tax	1510	-	***	***	-	-	*-0	*2	*37	*7	92	***	***
81 Foreign tax credit	119294	-	***	***	-	-	-	*3	*1055	*5	88	***	***
82 U.S. Possessions tax credit	-	-	***	***	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	***	***	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	*1123	-	***	***	-	-	-	-	*439	*84	-	***	***
85 General business credit	2577	-	***	***	*447	*17	*24	*56	*-0	-	-	***	***
86 Prior year minimum tax credit	1766	-	***	***	-	-	*671	*119	*242	*69	37	***	***
87 Income tax after credits, total	421302	5371	***	***	15343	14711	27125	17872	33895	7885	30746	***	***

MAJOR GROUP 50
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	180255	7720	84204	33003	21749	15540	14861	1770	909	287	128	58	25
2 Total assets	130032452	-	2899759	5305251	7731628	11064956	30324716	12121437	13730925	9805065	9268445	8465640	19314630
3 Cash	13053237	-	1167502	1690919	1647614	1808038	2826026	910759	805899	594959	724087	467468	409967
4 Notes and accounts receivable	9785367	-	160031	364619	402933	803028	1887704	657021	1009806	730708	677116	634219	2458181
5 Less: Allowance for bad debts	212281	-	*5582	*33220	4353	*8229	19976	9727	26108	38724	11349	32891	22121
6 Inventories	7889686	-	*21068	273208	375510	760968	2624357	795657	590856	523932	446479	1044731	432919
7 Investments in govt. obligations, Total	673618	-	-	*25924	*59937	66509	213387	*37794	105362	70095	52503	14435	27672
8 Tax-exempt securities	720180	-	*3369	*45175	*79027	*51096	239077	*90092	111701	*36097	54868	8394	1285
9 Other current assets	9839234	-	248727	321052	578587	776858	2590497	1010536	786352	570295	745887	966671	1243774
10 Loans to stockholders	2231112	-	186913	388564	313749	302419	597228	97580	121296	106758	32759	52456	31389
11 Mortgage and real estate loans	4695340	-	71273	264891	351686	399073	1100486	326377	474042	299271	461675	533493	413074
12 Other investments	19907982	-	134069	365581	674537	948654	4089053	1732847	2667156	1429165	1651988	1559924	4655007
13 Depreciable assets	63830934	-	2129406	2494619	3871954	5950487	14525457	6837198	7625261	5293014	4299085	3054035	7750418
14 Less: Accumulated depreciation	24990546	-	1574851	1503835	1958181	2869522	6274351	2564781	2845562	1762488	1398276	1058413	1180283
15 Depletable assets	327041	-	*23330	*30669	*13936	*31403	*27006	*16344	*26835	*50617	14081	6055	86764
16 Less: Accumulated depletion	124790	-	*1081	*4739	*4790	*13958	*13961	*7023	*21174	*44533	8346	5184	-
17 Land	16855334	-	266918	458278	997854	1509596	4875302	1769678	1866984	1327432	1031766	869035	1882492
18 Intangible assets (Amortizable)	1452491	-	35275	54186	42045	87575	241508	278429	181918	197705	145454	72131	116266
19 Less: Accumulated amortization	588008	-	26377	42516	8993	37165	101440	118350	99421	46406	62549	27497	17294
20 Other assets	4686520	-	59770	111875	298578	498128	897356	261006	349724	467168	411216	306577	1025122
21 Total liabilities	130032452	-	2899759	5305251	7731628	11064956	30324716	12121437	13730925	9805065	9268445	8465640	19314630
22 Accounts payable	4212131	-	146441	110744	212253	483375	867041	439445	344543	305588	308003	345970	648729
23 Mort, notes, and bonds under 1 yr	11603413	-	106218	290848	373754	920553	2695824	1200696	1112975	1086242	912148	718939	2185216
24 Other current liabilities	7155829	-	194904	327583	526000	503533	1691270	631159	638296	567738	432228	556462	1086653
25 Loans from stockholders	9120559	-	593188	537693	823837	1213048	2588990	987165	788040	277546	331296	298182	681574
26 Mort, notes, bonds, 1 yr or more	39721941	-	372283	937769	1496224	2501474	9458813	4207721	4780678	3311365	3681677	3263698	5710239
27 Other liabilities	8488209	-	253466	490814	302743	384116	1958059	400250	939821	832663	500208	554687	1871381
28 Net worth	49730370	-	1233258	2609800	3996818	5058857	11064719	4255002	5126572	3423922	3102885	2727700	7130838
29 Capital stock	10946917	-	642296	513497	597358	1051613	2312223	1128332	1339550	789786	421559	231253	1919450
30 Paid-in or capital surplus	24043246	-	373182	509253	1386635	1327618	4542341	2067737	3123883	2097050	1903340	1480289	5231919
31 Retained earnings, appropriated	1297822	-	103675	160020	281155	265485	285862	*156560	*37278	*992	1211	-0	5583
32 Retained earnings, unappropriate	11011426	-	310148	1472706	1630101	2399964	3485934	539930	489801	110735	334138	449561	-211592
33 Retained earnings (S CORP)	4382034	-	-66786	203577	219316	331677	1003169	490743	256998	520845	526370	608023	288104
34 Less: Cost of treasury stock	1951075	-	129256	249252	117747	317500	564811	128300	120938	95486	83733	41425	102627
35 Total receipts	73355726	1564982	10694279	7363256	6805921	7018576	15152963	5945729	4767616	3383307	2950953	3856369	3851775
36 Business receipts	60126645	705036	9985584	6735266	5869106	5983965	12449717	4946478	3366220	2624915	2145724	2923007	2391627
37 Interest	1659148	82167	29382	87043	90688	121117	280641	71035	148537	88545	130158	129196	400640
38 Interest on govt. obligations, State and local	93515	*18452	*283	*2415	4888	7590	17664	10860	13677	7404	3899	2645	3740
39 Rents	3481202	156330	102927	143408	221434	299500	729809	280467	544739	190870	177456	191257	443005
40 Royalties	176403	*158	*10935	*2427	*43	*11568	69855	*13	42989	*35	37853	527	-
41 Net S-T cap gain less net LT loss	75218	*673	*14191	*13242	*2182	8498	11599	*5126	3177	*1741	3321	7501	3968
42 Net L-T cap gain less net ST loss	2569300	313179	86216	118602	114942	124095	419745	236531	120654	299935	192977	283999	258425
43 Net gain, noncapital assets	400545	70373	15153	10034	42516	36206	78620	23891	10989	12104	10705	19855	70098
44 Dividends, domestic corporations	154830	*341	*1295	4869	10138	11614	49582	7862	27031	17557	8349	9055	7138
45 Dividends, foreign corporations	6497	-	-	*502	*507	*16	*445	*2062	*481	*1438	911	135	-
46 Other receipts	4612423	218274	448314	245448	449477	414407	1045285	361406	489122	138763	239602	289191	273135
47 Total deductions	63220209	916839	9234502	6562864	5879149	6009463	12975333	5318256	4165791	2940751	2475919	3275766	3465576
48 Cost of sales and operations	19605510	269095	980129	1299133	1843875	1880505	4925907	2198342	1077841	1024636	913069	1911515	1281464
49 Compensation of officers	3328305	17020	854411	569961	366944	292100	588721	213306	152957	76802	78013	66826	51242
50 Repairs	1736834	20041	238575	273228	210444	217313	349079	110800	135007	59753	43547	31498	47549
51 Bad debts	235259	3530	4582	*6759	4549	12761	55584	22626	17770	43570	18684	8296	36547
52 Rent paid on business property	1782067	27702	431942	172186	140677	203647	240423	124234	193896	133820	43589	47059	22891
53 Taxes paid	3065190	73937	276814	265174	276500	315230	724528	290185	284958	184836	123113	129515	120401
54 Interest paid	3688861	120906	72960	108072	135117	259042	767849	331844	351877	337335	291641	257390	654827
55 Contributions or gifts	55441	755	1920	4228	5608	4207	8916	5686	6796	5168	3858	1459	6840
56 Amortization	203413	19151	3205	2268	5603	12584	29106	26949	18932	18893	18657	15475	32591
57 Depreciation	2312685	74511	137471	120702	159265	216135	486459	213357	237197	167463	130597	109136	260393
58 Depletion	31431	*828	*2179	*1206	*6489	*1220	6839	*961	6724	*889	3248	5	843
59 Advertising	945135	5467	272428	115718	82323	111588	156941	48061	43569	20593	28798	41421	18228
60 Pension, prof sh, stock, annuity	216997	*237	32576	27544	27470	25853	48945	13243	13030	6285	7009	5200	9606
61 Employee benefit programs	425056	650	28354	38727	72577	44559	90001	29438	34395	28369	17404	14364	26219
62 Net loss, noncapital assets	139337	*1922	*5078	*5189	*8470	6481	5663	1995	8064	18553	8906	61064	7952
63 Other deductions	25448687	281088	5891880	3552771	2533237	2406238	4490372	1687229	1582778	813786	745786	575541	887981
64 Total receipts less total deducts	10135517	648144	1459777	800392	926772	1009113	2177630	627473	601826	442556	475034	580603	386199
65 Const taxable inc frm rel frn corps	*5457	-	-	*4811	-	-	*49	-	-	343	5	-	250
66 Net income, total	10047459	629692	1459494	802788	921884	1001523	2160014	616613	588149	435494	471140	577958	382709
67 Net income, Form 1120-A	118486	*658	45936	46266	25626	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	292307	292307	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	4238496	86301	986441	344684	469361	505937	1062734	252684	137285	134628	96733	99000	62708
70 Statutory special deductions, total	2023925	297815	272552	113964	104033	132912	263912	122760	143997	124866	155831	85701	205582
71 Net operating loss deduction	1908251	297542	271622	110040	96942	125007	226135	116748	124657	110402	149476	79251	200431
72 Dividends received deduction	110543	*273	*930	3925	7091	7904	32646	6013	19341	14464	6355	6451	5151
73 Public utility div paid deduction	*5131	-	-	-	-	-	*5131	-	-	-	-	-	-
74 Income subject to tax	3796349	245753	200963	344755	348489	363007	834031	241169	306867	180316	223260	393264	114475
75 Income tax before credits, total	1115361	80769	34937	67224	68954	86269	247155	81885	109609	67371	81193	141362	48633
76 Regular tax	1065254	74811	33771	67032	68527	85229	239285	79052	103218	61308	76523	136731	39768
77 Personal holding company tax	3155	*26	*512	*192	*348	*626	*954	*353	*118	*14	12	-	-
78 Recapture of investment credit	*157	-	-	-	-	-	-	-	-	*157	-0	-	-
79 Alternative minimum tax	39240	1508	*645	-	*78	*385	6109	2420	6046	5577	4355	3899	8217
80 Environmental tax	1705	86	*4	-	-	-	*42	*16	124	155	321	533	423
81 Foreign tax credit	2995	-	-	*1844	*76	*14	*89	*297	*29	*263	68	309	7
82 U.S. Possessions tax credit	863	-	-	-0	-	-	3	-	-	68	792	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1246	-	-	*283	-	*233	*505	-	*132	-	19	**	75
85 General business credit	8566	1	*90	*165	*1680	*729	966	*184	*891	*630	271	2958	-
86 Prior year minimum tax credit	7779	*291	-	-	*101	*115	1661	1280	1019	997	985	1329	-
87 Income tax after credits, total	1093912	80477	34847	64931	67097	85177	243931	80124	107539	65412	79059	136765	48551

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6511
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	59466	3742	20716	11384	9188	6940	6131	717	405	154	54	24	10
2 Total assets	55611716	-	830549	1854298	3346044	4846890	12121331	4797413	6075709	5211071	3814070	3541116	9173225
3 Cash	4347408	-	246532	349690	451995	663700	999243	335170	334238	279759	341252	163517	182312
4 Notes and accounts receivable	2952567	-	17367	153583	151419	251889	437582	182877	290678	234464	189279	116508	926923
5 Less: Allowance for bad debts	36275	-	-	*16433	-	*36	*186	*193	7279	4466	3201	1112	3368
6 Inventories	161629	-	-	-	-	*12153	*13260	*6868	20913	27000	11943	46103	23390
7 Investments in govt. obligations, Total	284623	-	-	*12585	*17441	*25643	87545	*37794	*20654	*37825	12700	14435	18001
8 Tax-exempt securities	486303	-	*3369	*12967	*50232	*45386	173746	*90092	*62828	*28286	11001	8394	-
9 Other current assets	2629635	-	56235	83855	208043	184106	707529	228057	370450	146309	234127	291772	119151
10 Loans to stockholders	1061495	-	50887	141217	152301	123171	340270	27940	90776	88498	13873	3325	29235
11 Mortgage and real estate loans	1883482	-	*20905	*57355	125162	169155	468792	149231	200082	138274	117710	180767	256049
12 Other investments	9205401	-	*19961	134250	238938	483009	1796713	749773	966758	869308	456012	880612	2610066
13 Depreciable assets	38290874	-	929531	1482426	2678223	3984828	8277334	3623637	4434188	3830124	2599997	1948675	4501910
14 Less: Accumulated depreciation	15585513	-	703021	890356	1370142	1993813	3617805	1502936	1670980	1300982	893043	711605	930830
15 Depletable assets	39435	-	*21229	*1066	-	*1820	*6815	*549	*1079	-	823	6055	-
16 Less: Accumulated depletion	*10747	-	*796	-	-	*132	*2831	*245	*735	-	823	5184	-
17 Land	8362427	-	144473	288345	562467	752482	2221694	800003	882049	736545	560733	372960	1040675
18 Intangible assets (Amortizable)	511155	-	3307	11091	6907	40517	86347	64903	56277	112115	45767	47636	36288
19 Less: Accumulated amortization	205472	-	1922	*7245	3128	11626	33700	51515	22535	29497	14261	18309	11733
20 Other assets	1233292	-	22494	39902	76185	114638	158985	55410	46267	17509	130181	196568	375155
21 Total liabilities	55611716	-	830549	1854298	3346044	4846890	12121331	4797413	6075709	5211071	3814070	3541116	9173225
22 Accounts payable	1061530	-	14290	11254	55921	105939	132028	130452	112140	79504	156132	176861	87008
23 Mort, notes, and bonds under 1 yr	4734382	-	26894	25846	122685	180072	575394	335647	581046	557969	240833	149361	1938634
24 Other current liabilities	2124380	-	35818	67095	130606	137379	447970	130533	124283	309888	153101	222352	365356
25 Loans from stockholders	3968665	-	282857	209267	325225	460808	908563	280763	425073	174012	90309	207215	604574
26 Mort, notes, bonds, 1 yr or more	18668175	-	115334	503471	787093	1304567	4339433	2041452	2467792	1964666	1902313	1096024	2146029
27 Other liabilities	2955373	-	15545	67338	89840	108532	570798	153264	393434	361460	190735	125335	879091
28 Net worth	22099212	-	339811	970027	1834674	2549593	5147146	1725303	1971941	1763572	1080646	1563967	3152532
29 Capital stock	5317749	-	282744	245629	298090	449185	1093453	562085	663353	507881	248276	79111	887941
30 Paid-in or capital surplus	8769804	-	132119	123744	455925	564294	1102431	353617	918263	1064796	647734	714972	2691909
31 Retained earnings, appropriated	137784	-	*14128	-	*1061	*30448	*45446	*39744	*1501	-	-	-0	5456
32 Retained earnings, unappropriate	8269581	-	26397	739875	1157330	1593451	3121478	717903	391556	181912	180491	568759	-409571
33 Retained earnings (S CORP)	709159	-	-43776	*27027	-27779	99801	158868	120438	66145	*66776	31936	209724	-
34 Less: Cost of treasury stock	1104865	-	*71801	166248	49953	187585	374530	68485	68877	57793	27790	8600	23203
35 Total receipts	17822332	924755	1585952	888884	1812248	1804448	3273058	1489469	1701479	1349583	795050	1085822	1111583
36 Business receipts	12314842	304474	1456871	666439	1524077	1425301	2245528	1041601	1148384	995300	577329	612083	317456
37 Interest	640617	14260	4889	23780	28426	48543	117836	25123	53903	39490	35148	65383	183838
38 Interest on govt. obligations, State and local	65278	*18295	*212	*1638	2915	6831	11511	7719	6880	6120	1149	1071	938
39 Rents	1971630	134066	34866	97525	148603	169727	359693	178715	197832	100458	73901	90908	385337
40 Royalties	53912	*135	*7736	-	*43	*4113	39228	*-0	*1430	*35	1141	50	-
41 Net S-T cap gain less net LT loss	32667	*617	-	*12217	*326	*4255	3493	*3024	1236	*1061	2780	-0	3657
42 Net L-T cap gain less net ST loss	1487693	256813	*27572	62511	53755	52839	261562	96578	52894	270231	59320	207052	86567
43 Net gain, noncapital assets	194972	51825	*8667	*1295	*5323	14173	23945	4515	8111	8032	6805	948	61334
44 Dividends, domestic corporations	94349	*341	*228	*2921	6170	8397	33422	5395	7221	15420	5606	8405	821
45 Dividends, foreign corporations	4435	-	-	*444	*72	*16	*348	*1013	*124	*1438	846	135	-
46 Other receipts	961936	143928	44913	20113	42538	70253	176492	125787	223464	-88001	31027	99787	71636
47 Total deductions	14229323	471993	1302734	687073	1514133	1462431	2519808	1281154	1457646	1139060	653981	759670	979640
48 Cost of sales and operations	2174887	*37576	*216691	*33732	521363	302853	185635	120011	151510	173749	104043	285930	41794
49 Compensation of officers	694211	*797	34494	83559	74664	108381	173820	81238	60533	31259	16263	24483	4719
50 Repairs	577298	18513	38167	30226	54672	77625	130934	53350	68535	42011	17111	14872	31283
51 Bad debts	70580	*2281	*1007	*252	*1557	*772	22513	10448	4923	6655	3206	2873	14094
52 Rent paid on business property	502559	22808	93098	27525	29203	85934	47110	65349	38082	57058	10294	21219	4878
53 Taxes paid	1354492	60933	64049	89363	138051	167955	314615	103278	121860	125347	57250	73835	37954
54 Interest paid	1771723	86173	24988	49924	64398	116272	344778	151361	199786	207412	143593	95463	287574
55 Contributions or gifts	28791	*658	*65	544	1811	2492	6353	3473	4675	4349	2151	732	1487
56 Amortization	93367	17947	*348	*727	1583	3738	10647	17252	7499	12966	11788	3474	5398
57 Depreciation	1332581	67965	40209	47331	94561	136976	272683	117776	141324	126198	80898	59396	147264
58 Depletion	4730	824	*1957	-	-	*55	*781	-	*817	-	291	5	-
59 Advertising	149798	1435	66643	6265	8926	19612	18211	5673	6438	4637	4704	4912	2342
60 Pension, prof sh, stock, annuity	52575	*236	-	*5288	*1269	*11815	15287	*5899	4817	4456	1993	1421	93
61 Employee benefit programs	106391	*209	*2581	*6299	16059	6690	26553	8041	14877	6927	3423	2764	11968
62 Net loss, noncapital assets	29827	*1281	-	*34	*1916	*2948	1670	*665	6051	4189	810	5737	4525
63 Other deductions	5285512	152357	718437	306003	504098	418312	948216	537340	625918	331847	196164	162553	384267
64 Total receipts less total deducts	3593009	452762	283219	201812	298115	342017	753250	208315	243833	210523	141069	326152	131943
65 Const taxable inc frm rel frn corps	*5203	-	-	*4811	-	-	*49	-	-	343	-	-	-
66 Net income, total	3532933	434467	283007	204984	295200	335186	741788	200596	236953	204746	139920	325081	131005
67 Net income, Form 1120-A	37670	*597	13958	15083	*8032	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	261318	261318	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	491726	*14580	144150	*45887	63391	67671	102804	4870	8729	*8586	1021	30038	-
70 Statutory special deductions, total	935115	250714	86713	28921	50786	52064	107565	49761	64437	72875	47967	14121	109190
71 Net operating loss deduction	866837	250441	86553	26859	46363	46412	85018	45615	59209	60021	43630	8125	108591
72 Dividends received deduction	68279	*273	*160	*2062	4423	5652	22547	4146	5228	12854	4338	5996	599
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2112352	169350	52144	130178	181024	215506	532081	145965	163787	124751	94822	280929	21815
75 Income tax before credits, total	636356	57996	8405	24195	34041	51109	160385	49853	56824	46370	34088	100557	12533
76 Regular tax	608177	53154	7892	24170	33696	50669	154950	48252	55145	42338	32435	97946	7531
77 Personal holding company tax	2239	-	*512	*26	*266	*305	*891	*215	-	*14	12	-	-
78 Recapture of investment credit	*157	-	-	-	-	-	-	-	-	*157	-0	-	-
79 Alternative minimum tax	21399	1494	*2	-	*78	*135	4494	1377	1619	3745	1551	2069	4836
80 Environmental tax	915	*79	-	-	-	-	*28	*10	60	116	110	346	166
81 Foreign tax credit	2002	-	-	*1844	*11	*14	*62	*4	*3	-	63	-	-
82 U.S. Possessions tax credit	71	-	-	-	-	-	3	-	-	68	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*4	-	-	-	-	-	*4	-	-	-	-	-	-
85 General business credit	5503	-	*90	*27	*570	*681	*301	*61	*276	*463	266	2768	-
86 Prior year minimum tax credit	5966	*203	-	-	-	-	*1603	*1182	*384	*882	437	1275	-
87 Income tax after credits, total	622810	57793	8315	22324	33460	50414	158412	48607	56161	44956	33322	96514	12533

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	585	-	*196	*17	*159	*70	*107	*13	*19	**	3	**	**
2 Total assets	1332340	-	*6392	*3452	*52299	*58294	*281999	*80634	*285644	**	563626	**	**
3 Cash	132815	-	*4575	*3200	*21469	*13271	*59090	*32	*11132	**	20045	**	**
4 Notes and accounts receivable	57912	-	-	-	*394	*1352	*4188	*9045	*11152	**	31781	**	**
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*2410	-	-	-	-	-	-	-	*2410	-	-	-	-
7 Investments in govt. obligations, Total	*112573	-	-	-	-	-	*30524	-	*44924	**	37124	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	67365	-	-	*252	-	*4069	*56803	*121	*2494	-	3625	**	-
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*16631	-	-	-	-	-	-	-	*16631	-	-	-	-
12 Other investments	355103	-	-	-	*19	*154	*83874	*14274	*151596	**	105185	**	-
13 Depreciable assets	475346	-	*280	*16	*8107	*55	*20143	*61741	*32955	-	352049	**	**
14 Less: Accumulated depreciation	57411	-	*280	*16	*246	*35	*13369	*17775	*21043	-	4647	**	-
15 Depletable assets	100714	-	*2101	*296	*10224	*17256	*17184	*15721	*24741	**	13192	**	-
16 Less: Accumulated depletion	53825	-	*284	*296	*3115	*7688	*8763	*6776	*19423	**	7480	**	-
17 Land	82709	-	-	-	*15447	*1798	*22757	*4324	*25937	-	12446	**	-
18 Intangible assets (Amortizable)	*13341	-	-	-	-	*1018	*12314	-	*10	-	-	-	-
19 Less: Accumulated amortization	*130	-	-	-	-	*127	-	-	*2	-	-	-	-
20 Other assets	26788	-	-	-	*-0	*27171	*-2747	*-74	*2133	**	305	**	**
21 Total liabilities	1332340	-	*6392	*3452	*52299	*58294	*281999	*80634	*285644	**	563626	**	**
22 Accounts payable	18016	-	-	-	*421	*1633	*3790	*2420	*3621	**	6130	**	**
23 Mort, notes, and bonds under 1 yr	*22409	-	-	-	*8539	*5715	-	*8155	-	-	-	-	-
24 Other current liabilities	10101	-	*121	-	*2653	*1237	*2945	-	*1538	**	1607	**	-
25 Loans from stockholders	*2912	-	*1472	-	-	-	-	*1440	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*470474	-	-	-	*34086	*32727	-	*37081	*1646	-	364934	-	**
27 Other liabilities	*16305	-	*-0	-	-	*53	-	*1188	*15064	-	-0	**	-
28 Net worth	792122	-	*4799	*3452	*6601	*16927	*275263	*30349	*263775	**	190955	**	**
29 Capital stock	74336	-	*1178	*341	*159	*9373	*9442	*64	*19896	**	33883	**	**
30 Paid-in or capital surplus	81115	-	-	-	*3246	-	*47194	*12302	*2818	**	15555	**	-
31 Retained earnings, appropriated	*7891	-	-	-	-	-	-	-	*7891	-	-	-	-
32 Retained earnings, unappropriate	653459	-	*3621	*3111	*-1210	*5103	*225134	*19786	*236199	**	161715	**	-
33 Retained earnings (S CORP)	*8191	-	-	-	*4407	*3700	-	*84	-	-	-	-	-
34 Less: Cost of treasury stock	*32869	-	-	-	-	*1249	*6506	*1887	*3029	**	20198	**	-
35 Total receipts	413946	-	*4101	*27194	*35401	*24569	*72464	*22912	*108376	**	118928	**	**
36 Business receipts	109990	-	*900	-	*34731	*9642	*20071	*13769	*30877	-	-	-	-
37 Interest	45621	-	*14	*106	*670	*335	*2860	*115	*5272	**	36249	**	**
38 Interest on govt. obligations, State and local	*2128	-	-	-	-	-	*1026	-	*1102	-	-	-	-
39 Rents	21850	-	-	*6661	-	*388	*4000	-	*4904	**	5898	**	-
40 Royalties	109900	-	*3187	*541	-	*5718	*22230	-	*41559	**	36666	**	-
41 Net S-T cap gain less net LT loss	*1987	-	-	-	-	-	*1354	-	*598	-	36	-	-
42 Net L-T cap gain less net ST loss	71764	-	-	*10849	-	*8429	*10879	*2107	*15192	-	24309	**	-
43 Net gain, noncapital assets	*7768	-	-	-	-	-	*503	*6879	*24	-	362	**	-
44 Dividends, domestic corporations	10708	-	-	-	-	-	*5274	-	*4634	**	800	**	-
45 Dividends, foreign corporations	*139	-	-	-	-	-	-	-	*102	**	37	-	-
46 Other receipts	32090	-	*-0	*9038	*-0	*57	*4269	*41	*4114	**	14570	**	-
47 Total deductions	198206	-	*3296	*2503	*16179	*11589	*35095	*12850	*58566	**	58128	**	**
48 Cost of sales and operations	*22375	-	-	-	-	-	-	-	*22375	-	-	-	-
49 Compensation of officers	4414	-	-	-	-	*248	*413	*641	*2609	**	503	**	-
50 Repairs	*618	-	-	-	-	*59	*374	*144	*40	-	-	-	-
51 Bad debts	*274	-	-	-	-	-	-	-	*274	-	-	-	-
52 Rent paid on business property	723	-	-	*20	-	*193	*186	*54	*203	**	67	-	-
53 Taxes paid	25010	-	*347	*1643	*426	*1403	*5171	*995	*7090	**	7936	**	**
54 Interest paid	*29204	-	-	-	-	*3418	-	*127	*194	**	25464	**	**
55 Contributions or gifts	*517	-	-	-	-	-	*113	-	*124	-	280	**	-
56 Amortization	*1073	-	-	-	-	*53	-	-	*779	-	240	-	**
57 Depreciation	10276	-	*280	-	*2	*3205	*131	*2218	*1985	-	2456	**	-
58 Depletion	22908	-	*80	*119	*6251	*835	*5917	*959	*5867	**	2880	**	-
59 Advertising	*334	-	-	-	-	*30	-	*142	*161	-	-	-	-
60 Pension, prof sh, stock, annuity	*709	-	-	-	-	-	-	-	*597	-	112	**	-
61 Employee benefit programs	*988	-	-	-	-	-	-	-	*988	**	-	-	-
62 Net loss, noncapital assets	*787	-	-	-	-	-	*787	-	-	-	-	-	-
63 Other deductions	77997	-	*2587	*720	*9500	*2145	*22004	*7569	*15280	**	18190	**	**
64 Total receipts less total deducts	215741	-	*806	*24692	*19222	*12980	*37369	*10061	*49810	**	60800	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	213612	-	*806	*24692	*19222	*12980	*36343	*10061	*48708	**	60800	**	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*22515	-	-	-	*18692	*1105	-	*2719	-	-	-	-	-
70 Statutory special deductions, total	15354	-	-	-	*531	-	*3295	*7343	*3244	**	942	**	**
71 Net operating loss deduction	*8255	-	-	-	*531	-	-	*7343	-	-	382	-	**
72 Dividends received deduction	7098	-	-	-	-	-	*3295	-	*3244	**	560	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	175744	-	*806	*24692	-	*11875	*33049	-	*45464	**	59858	**	-
75 Income tax before credits, total	60372	-	*121	*8395	-	*4038	*10628	*673	*15501	**	21017	**	-
76 Regular tax	59501	-	*121	*8395	-	*4038	*10550	-	*15448	**	20950	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*778	-	-	-	-	-	*78	*672	*28	-	-	-	-
80 Environmental tax	*93	-	-	-	-	-	-	*1	*25	**	67	**	-
81 Foreign tax credit	*19	-	-	-	-	-	-	-	*15	**	4	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*651	-	-	-	-	-	*500	-	*132	-	19	**	-
85 General business credit	*20	-	-	-	-	*20	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*14	-	-	-	-	-	-	-	*14	-	-	-	-
87 Income tax after credits, total	59668	-	*121	*8395	-	*4018	*10128	*673	*15340	**	20995	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	1966	*29	*1051	*357	*68	*286	168	-	*7	-	-	-	-
2 Total assets	687915	-	*50233	*44716	*19576	*193561	289869	-	*89959	-	-	-	-
3 Cash	59175	-	*1686	*1500	*2173	*13737	39262	-	*818	-	-	-	-
4 Notes and accounts receivable	16929	-	-	-	*24	*626	*11810	-	*4470	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*12950	-	-	-	-	-	*12950	-	-	-	-	-	-
8 Tax-exempt securities	*4575	-	-	-	-	-	*4575	-	-	-	-	-	-
9 Other current assets	15351	-	*232	*1665	-	*6556	*6059	-	*839	-	-	-	-
10 Loans to stockholders	32750	-	*11573	-	-	*3943	*15188	-	*2045	-	-	-	-
11 Mortgage and real estate loans	*4304	-	-	-	-	*4205	*99	-	-	-	-	-	-
12 Other investments	*37954	-	*2	*3105	-	*2099	*32748	-	-	-	-	-	-
13 Depreciable assets	528420	-	*29165	*20581	*16811	*121210	*299924	-	*40729	-	-	-	-
14 Less: Accumulated depreciation	374795	-	*18194	*19098	*11486	*61330	*253065	-	*11622	-	-	-	-
15 Depletable assets	*20148	-	-	*16901	-	*3018	*230	-	-	-	-	-	-
16 Less: Accumulated depletion	*4292	-	-	*4292	-	-	-	-	-	-	-	-	-
17 Land	319240	-	*25769	*23883	*12055	*93773	111324	-	*52435	-	-	-	-
18 Intangible assets (Amortizable)	*516	-	-	-	-	*83	*198	-	*235	-	-	-	-
19 Less: Accumulated amortization	*115	-	-	-	-	*55	*59	-	-	-	-	-	-
20 Other assets	*14804	-	-	*471	-	*5696	*8626	-	*11	-	-	-	-
21 Total liabilities	687915	-	*50233	*44716	*19576	*193561	289869	-	*89959	-	-	-	-
22 Accounts payable	37294	-	-	*238	*890	*2846	*31934	-	*1386	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*12277	-	-	-	-	*3879	*1575	-	*6823	-	-	-	-
24 Other current liabilities	11721	-	*804	*494	*3	*3536	*5730	-	*1154	-	-	-	-
25 Loans from stockholders	*9710	-	*1434	-	-	*604	*7672	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	119011	-	*5404	*2141	-	*26902	*81496	-	*3069	-	-	-	-
27 Other liabilities	*72522	-	*-0	-	-	*8560	*33375	-	*30588	-	-	-	-
28 Net worth	425380	-	*42591	*41844	*18683	*147235	128088	-	*46940	-	-	-	-
29 Capital stock	153580	-	*30880	*31208	*10954	*64021	16413	-	*105	-	-	-	-
30 Paid-in or capital surplus	212239	-	*3730	*13049	-	*33128	*109567	-	*52765	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	66506	-	*7981	*-98	*7729	*51919	4904	-	*-5930	-	-	-	-
33 Retained earnings (S CORP)	*1345	-	-	*1345	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*8290	-	-	*3660	-	*1834	*2796	-	-	-	-	-	-
35 Total receipts	215593	*1500	*7592	*27620	*3248	*37861	127184	-	*10588	-	-	-	-
36 Business receipts	*82747	-	-	*26273	-	*894	*55580	-	-	-	-	-	-
37 Interest	4344	*112	*620	*74	*12	*979	*2171	-	*375	-	-	-	-
38 Interest on govt. obligations, State and local	*524	-	-	-	-	*35	*490	-	-	-	-	-	-
39 Rents	114400	-	*6972	*515	*2822	*31929	*62194	-	*9969	-	-	-	-
40 Royalties	*2249	-	-	*511	-	*1738	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*90	-	-	-	-	-	*90	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*4420	*16	-	-	*415	*76	*3676	-	*237	-	-	-	-
43 Net gain, noncapital assets	*1376	-	-	-	-	*945	*431	-	-	-	-	-	-
44 Dividends, domestic corporations	*1144	-	-	*186	-	*730	*228	-	-	-	-	-	-
45 Dividends, foreign corporations	*60	-	-	*58	-	-	*1	-	-	-	-	-	-
46 Other receipts	4241	*1372	-	*3	-	*535	*2323	-	*7	-	-	-	-
47 Total deductions	147268	*1114	*2111	*11020	*2457	*25094	96893	-	*8579	-	-	-	-
48 Cost of sales and operations	*2574	-	-	-	-	*12	*2562	-	-	-	-	-	-
49 Compensation of officers	*7066	-	-	*1014	-	*2464	*3270	-	*318	-	-	-	-
50 Repairs	13853	-	*88	*1642	*192	*896	*11034	-	-	-	-	-	-
51 Bad debts	*83	*4	-	-	-	-	*79	-	-	-	-	-	-
52 Rent paid on business property	*1292	-	-	-	-	*166	*1099	-	*27	-	-	-	-
53 Taxes paid	26148	*21	*1031	*2046	*1141	*3994	17226	-	*689	-	-	-	-
54 Interest paid	13326	*967	*38	*65	-	*2762	*5314	-	*4181	-	-	-	-
55 Contributions or gifts	*96	-	-	-	-	-	*96	-	-	-	-	-	-
56 Amortization	*128	-	-	-	-	*56	*40	-	*33	-	-	-	-
57 Depreciation	19012	-	*359	*206	*640	*4780	*11028	-	*1998	-	-	-	-
58 Depletion	*407	-	-	*77	-	*330	-	-	-	-	-	-	-
59 Advertising	*144	-	-	-	-	*33	*111	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*234	-	-	-	-	*75	*158	-	-	-	-	-	-
61 Employee benefit programs	*310	-	-	-	-	-	*268	-	*42	-	-	-	-
62 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Other deductions	62595	*121	*595	*5971	*483	*9526	*44607	-	*1291	-	-	-	-
64 Total receipts less total deducts	68325	*387	*5480	*16600	*792	*12767	30290	-	*2009	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	67801	*387	*5480	*16600	*792	*12732	29801	-	*2009	-	-	-	-
67 Net income, Form 1120-A	*240	-	*240	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*387	*387	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*16320	-	-	*16320	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	6621	*73	*267	*130	-	*1225	*4148	-	*779	-	-	-	-
71 Net operating loss deduction	5820	*73	*267	-	-	*714	*3988	-	*779	-	-	-	-
72 Dividends received deduction	*801	-	-	*130	-	*511	*160	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	44875	*314	*5213	*166	*792	*11507	*25653	-	*1231	-	-	-	-
75 Income tax before credits, total	12110	*144	*782	*33	*119	*2665	*7949	-	*418	-	-	-	-
76 Regular tax	11738	*47	*782	*25	*119	*2665	*7682	-	*418	-	-	-	-
77 Personal holding company tax	*8	-	-	*8	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*255	-	-	-	-	-	*255	-	-	-	-	-	-
80 Environmental tax	*12	-	-	-	-	-	*12	-	-	-	-	-	-
81 Foreign tax credit	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*233	-	-	-	-	*233	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*115	-	-	-	-	*115	-	-	-	-	-	-	-
87 Income tax after credits, total	11761	*144	*782	*33	*119	*2316	*7949	-	*418	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Condominium management and cooperative housing associations

MINOR INDUSTRY 6530
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	23549	*461	11640	5501	2760	1506	1303	260	100	*13	4	-	-
2 Total assets	10316406	-	457038	875854	944150	1084321	2895922	1852436	1543694	*390039	272952	-	-
3 Cash	3041026	-	368290	751513	611519	504741	511172	218515	60838	*3760	10677	-	-
4 Notes and accounts receivable	311797	-	24817	40413	36205	35284	112400	12110	46471	*1699	2398	-	-
5 Less: Allowance for bad debts	35461	-	*5582	*16787	4353	*1300	*3811	*526	*1774	*804	523	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	136949	-	-	*8024	*42496	*32522	*34767	-	*17106	*2033	-	-	-
8 Tax-exempt securities	*26779	-	-	-	-	*5355	-	-	*21424	-	-	-	-
9 Other current assets	413952	-	32551	13336	28487	44368	155850	57152	38090	*3523	40596	-	-
10 Loans to stockholders	*26504	-	*5335	-	-	-	*20441	-	*729	-	-	-	-
11 Mortgage and real estate loans	*19131	-	-	*3015	-	*3169	-	*4763	*8184	-	-	-	-
12 Other investments	227524	-	-	*14323	*17433	*15064	69277	*85525	*2254	*2455	21193	-	-
13 Depreciable assets	7429174	-	65375	133129	231332	600281	2488760	1611266	1621730	*355111	322190	-	-
14 Less: Accumulated depreciation	3129775	-	45307	95059	116968	296821	1091799	598404	657501	*62824	165093	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1486430	-	*1006	*16224	*26243	122543	509496	346576	349981	*78607	35755	-	-
18 Intangible assets (Amortizable)	206152	-	*25	-	*1428	*1425	44328	140358	*10666	*1347	6576	-	-
19 Less: Accumulated amortization	61188	-	*25	-	*1286	*650	15787	33132	*5624	*329	4354	-	-
20 Other assets	217411	-	*10552	*7722	71615	18342	60828	8234	31120	*5462	3536	-	-
21 Total liabilities	10316406	-	457038	875854	944150	1084321	2895922	1852436	1543694	*390039	272952	-	-
22 Accounts payable	326497	-	29494	34751	44762	55041	101944	23503	31146	*935	4920	-	-
23 Mort, notes, and bonds under 1 yr	137195	-	*1687	*1695	*20382	*26709	59625	*12130	10101	*2201	2665	-	-
24 Other current liabilities	477937	-	18883	37099	74249	81330	150359	60092	50739	*1210	3977	-	-
25 Loans from stockholders	*10633	-	*945	-	*5478	*17	*512	-	*3681	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	3086598	-	*3028	*7702	*65258	130180	1086616	749317	706173	*153557	184767	-	-
27 Other liabilities	424045	-	53134	*17937	*77499	*30304	122241	67042	55256	*146	486	-	-
28 Net worth	5853500	-	349866	776670	656522	760740	1374625	940352	686599	*231990	76137	-	-
29 Capital stock	798406	-	*15958	*9927	*15240	93163	293872	130093	224126	*1738	14289	-	-
30 Paid-in or capital surplus	4228658	-	*27366	90026	127084	348775	1282297	1013805	914917	*256479	167910	-	-
31 Retained earnings, appropriated	1114267	-	89547	160020	277367	224691	218107	*116816	*26728	*992	-	-	-
32 Retained earnings, unappropriate	-284153	-	215476	516696	236831	94111	-420292	-317181	-478417	*-25313	-106062	-	-
33 Retained earnings (S CORP)	*16989	-	*1519	-	-	-	*15470	-	-	-	-	-	-
34 Less: Cost of treasury stock	20668	-	-	-	-	-	*14829	*3180	*754	*1905	-	-	-
35 Total receipts	5719637	*28470	792925	944904	866433	691575	1333307	575688	369914	*29910	86510	-	-
36 Business receipts	4618308	*28055	572478	809843	639579	517433	1163631	481826	300841	*23557	81064	-	-
37 Interest	119880	*46	10952	20732	23590	17408	25179	14660	5068	*475	1772	-	-
38 Interest on govt. obligations, State and local	*3363	-	*17	*62	-	*435	*103	*2097	*582	*67	-	-	-
39 Rents	20428	-	*1470	*446	*7703	*4834	*2640	*2144	*974	-	217	-	-
40 Royalties	*7233	-	-	*396	-	-	*6836	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*35	-	*29	-	-	-	-	-	*6	-	-	-	-
42 Net L-T cap gain less net ST loss	*800	-	-	*73	-	-	*723	-	*3	-	-	-	-
43 Net gain, noncapital assets	*235	-	*74	-	-	*7	*26	*128	-	-	-	-	-
44 Dividends, domestic corporations	*45	-	*5	-	-	-	*21	*19	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	949310	*368	207899	113352	195562	151458	134146	74815	62440	*5811	3458	-	-
47 Total deductions	5502056	*21576	739309	916019	834551	665182	1298061	560248	354249	*29586	83275	-	-
48 Cost of sales and operations	200750	-	*3830	*58203	*46513	*57521	*11545	*7171	*6260	*1397	8310	-	-
49 Compensation of officers	*25381	-	*18835	*803	*3355	-	*1287	-	*1101	-	-	-	-
50 Repairs	778532	*118	131545	204207	128516	104658	136779	37827	26311	*1150	7421	-	-
51 Bad debts	18288	-	*2099	*4801	*1794	*989	5840	*1122	*1425	*32	186	-	-
52 Rent paid on business property	60051	-	*7501	*6923	*17062	*272	*20616	*7469	*208	-	-	-	-
53 Taxes paid	426037	*99	21198	19387	22695	36239	139885	110731	59301	*5293	11209	-	-
54 Interest paid	211450	*17	*925	*291	*5269	10791	73300	62501	36698	*11418	10240	-	-
55 Contributions or gifts	*60	-	-	-	-	-	*11	-	*49	-	-	-	-
56 Amortization	7409	-	*5	-	*130	*179	4826	1156	857	*72	185	-	-
57 Depreciation	185340	*250	4821	7091	6768	13994	61210	40773	37763	*6549	6121	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	7039	*10	*1297	*8	-	-	*5584	-	*139	*-0	-	-	-
60 Pension, prof sh, stock, annuity	14684	-	-	-	*685	*339	*6419	*3029	*4208	*5	-	-	-
61 Employee benefit programs	46159	-	*305	-	*12192	*8530	12186	4325	6006	*296	2320	-	-
62 Net loss, noncapital assets	*47	-	-	-	-	-	-	-	*45	-	2	-	-
63 Other deductions	3520829	*21082	546948	614307	589575	431669	818573	284143	173879	*3374	37281	-	-
64 Total receipts less total deducts	217581	*6894	53616	28885	31882	26393	35246	15440	15665	*324	3236	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	214218	*6894	53599	28823	31882	25958	35143	13343	15083	*257	3236	-	-
67 Net income, Form 1120-A	22570	-	4274	13437	*4859	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*56	*56	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*22416	*6474	*11875	-	-	-	*4067	-	-	-	-	-	-
70 Statutory special deductions, total	74546	*202	21213	*4597	*9972	8469	11640	*5371	*10642	*84	2356	-	-
71 Net operating loss deduction	74514	*202	21209	*4597	*9972	8469	11625	*5358	*10642	*84	2356	-	-
72 Dividends received deduction	*32	-	*4	-	-	-	*15	*13	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	117256	*217	20512	24227	21910	17489	19437	7972	4441	*172	879	-	-
75 Income tax before credits, total	20258	*33	3077	3634	3304	2678	3586	2219	1361	*26	341	-	-
76 Regular tax	20055	*33	3073	3634	3304	2678	3586	2219	1214	*26	290	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*197	-	-	-	-	-	-	-	*146	*-0	50	-	-
80 Environmental tax	*2	-	-	-	-	-	-	-	*1	-	1	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	20258	*33	3077	3634	3304	2678	3586	2219	1361	*26	341	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Subdividers and developers

MINOR INDUSTRY 6550
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	25134	666	7995	5256	3115	3204	4135	443	185	69	36	21	9
2 Total assets	34095667	-	308962	878065	1132770	2349391	8451288	3131823	2793787	2481251	2569078	2988442	7010809
3 Cash	1979573	-	98515	110935	91610	255073	500879	162242	156528	204385	130518	163730	105159
4 Notes and accounts receivable	3401545	-	28884	87911	76026	289936	621767	229567	312825	285037	259710	434320	775564
5 Less: Allowance for bad debts	66600	-	-	-	-	-	*7811	*187	*9637	*5835	5646	22505	14979
6 Inventories	7547013	-	*21068	273208	375510	748815	2596825	782450	528204	446345	408259	957237	409090
7 Investments in govt. obligations, Total	*42274	-	-	-	-	-	*157	-	-	*30237	2209	-	9671
8 Tax-exempt securities	*24156	-	-	-	-	*355	*5602	-	-	*7811	9103	-	1285
9 Other current assets	2868706	-	32187	47055	105930	160623	783052	550589	169191	168916	167130	271080	412953
10 Loans to stockholders	407969	-	*23224	*74533	*70531	47885	127319	*23861	*10997	*15765	11700	-	2154
11 Mortgage and real estate loans	1149750	-	*21360	*45111	*61685	89436	314513	*125776	*90503	57129	223218	90128	30890
12 Other investments	4610895	-	*29464	*69421	*56920	83347	965760	414118	655267	262513	465470	195545	1413070
13 Depreciable assets	8400873	-	76933	185469	152979	442808	1378718	608323	637654	615384	660786	742329	2899490
14 Less: Accumulated depreciation	2120070	-	56534	109483	61538	174424	441024	179842	191948	244867	205444	234487	220480
15 Depletable assets	*153882	-	-	-	*3712	*9309	*2778	-	*1016	*50303	-	-	86764
16 Less: Accumulated depletion	*55667	-	-	-	*1675	*6138	*2367	-	*1016	*44471	-	-	-
17 Land	3842734	-	*32113	61709	124437	227817	1172818	297103	257515	347316	218774	307888	795243
18 Intangible assets (Amortizable)	252967	-	*2606	*1059	*1045	5908	41396	16419	64226	13494	10148	17290	79375
19 Less: Accumulated amortization	103023	-	*1990	*864	*575	4521	16616	9387	47999	6004	3716	6002	5349
20 Other assets	1758690	-	*1132	32000	76173	173162	407521	110791	160462	277794	216859	71887	230909
21 Total liabilities	34095667	-	308962	878065	1132770	2349391	8451288	3131823	2793787	2481251	2569078	2988442	7010809
22 Accounts payable	1714571	-	21463	17116	29718	181222	400951	227092	101463	126148	80534	124123	404740
23 Mort, notes, and bonds under 1 yr	3965448	-	*7014	*29741	152998	381076	1357220	595167	318377	335397	361660	194216	232582
24 Other current liabilities	1770837	-	3159	66518	74110	102203	574725	217458	131894	140821	112235	205810	141903
25 Loans from stockholders	2854926	-	*40537	105349	184679	524412	994887	558149	258709	*26114	96784	65306	-
26 Mort, notes, bonds, 1 yr or more	10134538	-	*62230	174531	221251	497091	2332940	700549	855683	756284	823427	1440481	2270068
27 Other liabilities	2578506	-	*25115	*45840	21726	152267	682922	36042	171542	176643	179624	148822	937963
28 Net worth	11076842	-	149443	438969	448288	511118	2107643	797366	956118	919845	914815	809683	3023553
29 Capital stock	2086874	-	70220	96579	56466	227024	475435	151060	150070	260012	40549	98494	460964
30 Paid-in or capital surplus	5165114	-	25959	98567	161424	99826	862154	416085	538053	184961	398726	295158	2084203
31 Retained earnings, appropriated	*11614	-	-	-	-	*10347	*1140	-	-	-	-	-	128
32 Retained earnings, unappropriate	1368909	-	-8482	105638	130049	217014	191072	38918	180890	23346	105977	131493	252996
33 Retained earnings (S CORP)	2844678	-	74405	176757	120867	33455	611182	227932	112511	479209	402893	317364	288104
34 Less: Cost of treasury stock	400348	-	*12660	*38572	*20518	76548	33340	*36629	*25405	*27682	33329	32825	62841
35 Total receipts	21024934	277164	1072290	994941	970682	1812128	5856210	2506408	1186221	1370373	1108666	2015660	1854189
36 Business receipts	18462620	*239992	999106	932047	827724	1679160	5188724	2338222	961990	1162999	888906	1772247	1471502
37 Interest	363038	14573	2958	6959	11154	22278	62197	14278	28096	17496	28351	30097	124600
38 Interest on govt. obligations, State and local	6401	93	*54	-	*63	*193	*968	*544	*801	*1171	466	1357	693
39 Rents	486633	*2885	*3818	*13529	*16632	26355	108317	23328	79674	47265	60329	76850	27651
40 Royalties	*270	-	-	-	-	-	*17	-	-	-	46	207	-
41 Net S-T cap gain less net LT loss	6638	-	-	-	*132	*369	*3349	*1265	*67	*636	28	481	311
42 Net L-T cap gain less net ST loss	322718	*1434	*3338	*155	*38582	*2338	28973	*9398	32439	*23607	25484	53994	102974
43 Net gain, noncapital assets	111365	*50	1049	*107	*26576	*3720	48209	*11172	*1000	3489	1313	5915	8764
44 Dividends, domestic corporations	20297	-	-	*13	*1591	*1098	8218	*481	*1068	*995	325	192	6317
45 Dividends, foreign corporations	*195	-	-	-	-	-	*76	*14	*78	-	27	-	-
46 Other receipts	1244759	18137	61968	42132	48229	76617	407163	107705	81008	112714	103390	74319	111378
47 Total deductions	18224423	246546	899700	797252	674649	1561175	5083909	2277703	1026753	1206464	985967	1820174	1644130
48 Cost of sales and operations	12434090	*218229	380718	468933	492859	1146871	3815022	1798600	662483	796838	543217	1308131	802190
49 Compensation of officers	536907	*462	*92018	*17463	*44446	57423	136411	57007	26445	28258	27447	23368	26158
50 Repairs	116608	445	2724	7939	2289	10753	26692	8592	13437	9782	10805	10406	12744
51 Bad debts	49440	*1098	*803	*178	*134	*3849	10558	*1870	3139	1748	6188	2994	16879
52 Rent paid on business property	119068	*884	*17848	*9152	*1629	10283	21150	5959	6056	16305	5162	11821	12817
53 Taxes paid	439430	1555	34773	24543	18630	36401	100444	32890	29093	30646	21527	37233	71695
54 Interest paid	919555	4938	6281	15126	26565	61322	201182	71083	55034	63886	69290	99043	245806
55 Contributions or gifts	8564	*4	*24	*42	*274	368	749	421	514	*241	935	468	4524
56 Amortization	52402	*41	*36	*321	*275	1360	3971	3619	5566	1949	1394	9444	24427
57 Depreciation	303635	*894	4407	8880	6996	16671	45424	20677	22216	20366	22189	34583	100332
58 Depletion	2057	-	-	-	*238	-	*14	-	*40	*846	77	-	843
59 Advertising	121374	*429	*2562	3976	4813	9561	27001	8381	10052	12044	11179	22317	9058
60 Pension, prof sh, stock, annuity	28171	-0	-	*1832	-	*254	13601	*3240	*688	823	2400	2844	2490
61 Employee benefit programs	73063	*124	*90	*14117	*1499	3374	12839	5813	5363	7432	3661	7065	11685
62 Net loss, noncapital assets	26605	*410	-	*5098	*10	-	*300	*169	*1129	*895	5095	11164	2336
63 Other deductions	2993454	17033	357417	219653	73991	202685	668549	259381	185499	214406	255401	239293	300147
64 Total receipts less total deducts	2800510	30618	172590	197689	296033	250954	772301	228706	159468	163908	122700	195486	210059
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	2794110	30525	172536	197689	295970	250761	771333	228161	158667	162738	122234	194129	209367
67 Net income, Form 1120-A	*21619	-	*523	*16685	*4410	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*358	*358	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1880167	*17490	123039	135836	229904	204475	602375	182001	90421	114385	68053	49480	62708
70 Statutory special deductions, total	349528	*9224	36975	19609	*15033	15387	58017	13148	28025	19724	30230	44347	59808
71 Net operating loss deduction	335011	*9224	36975	*19100	*13919	14619	52611	*12801	27278	*19027	29987	44212	55257
72 Dividends received deduction	14517	-	-	*508	*1114	*768	5406	*347	*747	*697	244	135	4552
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	568058	*3811	12521	42244	51034	30899	110941	33012	40220	31478	24745	100302	86850
75 Income tax before credits, total	178976	*1030	1897	8473	12322	6490	32416	10768	15109	11831	9495	36134	33013
76 Regular tax	169087	*1029	1897	8473	12322	5889	31230	10683	13642	10758	8205	34699	30262
77 Personal holding company tax	*321	-	-	-	-	*321	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	8367	-	-	-	-	*250	*932	*40	*1388	*899	1255	1278	2325
80 Environmental tax	417	1	-	-	-	-	-	-	*11	*14	35	155	201
81 Foreign tax credit	*32	-	-	-	-	-	*23	-	-	*2	-	-	7
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	75	-	-	-	-	-	-	-	-	-	-	-	75
85 General business credit	714	-	-	*138	-	*28	*489	*9	*15	-	-0	34	-
86 Prior year minimum tax credit	*691	-	-	-	-	-	-	-	*312	*115	210	54	-
87 Income tax after credits, total	177464	*1030	1897	8334	12322	6462	31903	10759	14782	11713	9285	36046	32931

MINOR INDUSTRY 6599
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	69555	2821	42606	10489	6458	3533	3016	337	194	52	30	13	6
2 Total assets	27988408	-	1246584	1648865	2236788	2532499	6284307	2259131	2942132	1722704	2048720	1936082	3130596
3 Cash	3493242	-	447904	474080	468850	357516	716381	194800	242345	107055	221595	140221	122496
4 Notes and accounts receivable	3044617	-	88963	82712	138865	223941	699958	223423	344212	209509	193949	83391	755693
5 Less: Allowance for bad debts	73945	-	-	-	-	*6893	*8167	*8822	*7419	*27619	1978	9273	3774
6 Inventories	178634	-	-	-	-	-	*14272	*6339	*39329	*50587	26277	41391	440
7 Investments in govt. obligations, Total	*84250	-	-	*5314	-	*8344	*47443	-	*22678	-	470	-	-
8 Tax-exempt securities	178368	-	-	*32208	*28794	-	*55153	-	*27448	-	34764	-	-
9 Other current assets	3844225	-	127523	174888	236127	377135	881203	174616	205288	251547	300409	403819	711670
10 Loans to stockholders	702393	-	95894	172813	90916	127420	94010	*45779	16749	*2495	7186	49131	-
11 Mortgage and real estate loans	1622043	-	*29008	159410	164839	133108	317082	*46608	158642	*103867	120747	262598	126134
12 Other investments	5471105	-	84642	144483	361227	364981	1140681	469157	891281	294888	604128	483766	631871
13 Depreciable assets	8706247	-	1028121	672998	784501	801305	2060577	932232	858005	492395	364064	363030	349018
14 Less: Accumulated depreciation	3722982	-	751515	389823	397802	343099	857289	265825	292468	153815	130050	112321	28974
15 Depletable assets	*12861	-	-	*12406	-	-	-	*75	-	*315	66	-	-
16 Less: Accumulated depletion	*258	-	-	*151	-	-	-	*3	-	*61	43	-	-
17 Land	2761794	-	63556	68117	257204	311183	837212	321673	299067	164964	204057	188187	46574
18 Intangible assets (Amortizable)	468359	-	29337	42036	32665	38624	56925	56750	50504	70749	82963	7204	602
19 Less: Accumulated amortization	218079	-	22439	34407	4004	20184	35278	24316	23260	10576	40218	3186	212
20 Other assets	1435535	-	25592	31780	74605	159118	264143	86646	109731	166403	60336	38123	419058
21 Total liabilities	27988408	-	1246584	1648865	2236788	2532499	6284307	2259131	2942132	1722704	2048720	1936082	3130596
22 Accounts payable	1054223	-	81193	47385	80540	136693	196393	55979	94786	99002	60286	44985	156981
23 Mort, notes, and bonds under 1 yr	2731703	-	70622	233565	69150	323101	702010	249597	196629	190675	306990	375363	14000
24 Other current liabilities	2760853	-	136119	156377	244380	177848	509543	223075	328689	115820	161309	128300	579394
25 Loans from stockholders	2273712	-	265941	223077	308455	227206	677356	146813	100577	*77420	144204	25662	77000
26 Mort, notes, bonds, 1 yr or more	7243146	-	186287	249924	388535	510007	1618328	679321	746315	436858	406236	727193	1294141
27 Other liabilities	2441457	-	159671	359699	113678	84399	548724	142714	273938	294414	129363	280529	54328
28 Net worth	9483314	-	346749	378838	1032049	1073244	2031953	761632	1201199	508515	840332	354050	954752
29 Capital stock	2515972	-	241316	129812	216449	208847	423608	285030	282001	20156	84562	53647	570545
30 Paid-in or capital surplus	5586317	-	184008	183866	638956	281596	1138698	271928	697068	590815	673415	470159	455807
31 Retained earnings, appropriated	*26266	-	-	-	*2726	-	*21170	-	*1159	-	1211	-	-
32 Retained earnings, unappropriate	937124	-	65156	107484	99373	438365	363638	80504	165503	-69209	-7982	-250691	-55016
33 Retained earnings (S CORP)	801672	-	-98935	-1551	121821	194721	217649	142289	78342	*-25140	91542	80934	-
34 Less: Cost of treasury stock	384036	-	*44795	*40773	47276	*50285	132809	*18119	*22873	*8106	2416	-	16583
35 Total receipts	28159284	333093	7231418	4479713	3117908	2647995	4490739	1351251	1391038	633441	841798	754887	886003
36 Business receipts	24538138	132514	6956228	4300665	2842995	2351535	3776183	1071059	924128	443060	598425	538678	602669
37 Interest	485647	53175	9949	35392	26836	31574	70397	16860	55823	31085	28638	33717	92202
38 Interest on govt. obligations, State and local	15820	*64	-	*714	*1911	*96	3567	*500	*4311	*46	2284	217	2109
39 Rents	866261	19378	55801	24733	45675	66267	192965	76280	251387	43147	37111	23499	30017
40 Royalties	2839	*23	*12	*979	-	-	*1544	*13	-	-	-0	270	-
41 Net S-T cap gain less net LT loss	33801	*56	*14162	*1025	*1724	*3874	*3314	*836	*1270	*43	477	7020	-
42 Net L-T cap gain less net ST loss	681906	54916	*55306	45013	22191	60413	113932	*128448	19888	*6097	83864	22953	68885
43 Net gain, noncapital assets	84829	*18498	5363	*8633	*10618	*17362	5505	*1197	*1854	583	2224	12992	-
44 Dividends, domestic corporations	28287	-	*1062	*1749	*2377	*1389	2418	*1967	14108	*1142	1618	457	-0
45 Dividends, foreign corporations	*1669	-	-	-	*435	-	*20	*1036	*178	-	-	-	-
46 Other receipts	1420087	54469	133534	60810	163148	115486	320892	53057	118090	108238	87157	115085	90121
47 Total deductions	24918933	175610	6287352	4148998	2837180	2283993	3941566	1186301	1259997	565640	694569	695921	841806
48 Cost of sales and operations	4770834	*13290	378890	738265	783140	373248	911143	*272559	235213	*52653	257500	317454	437480
49 Compensation of officers	2060327	*15761	709064	467122	244479	123584	273520	74420	61950	17284	33800	18975	20365
50 Repairs	249926	964	66051	29215	24776	23322	43266	10886	26684	6810	8210	6220	3522
51 Bad debts	96594	146	*674	*1528	*1063	*7151	16594	9186	8009	35135	9104	2429	5574
52 Rent paid on business property	1098374	*4010	313495	128566	92782	106799	150262	45403	149320	60456	28066	14018	5196
53 Taxes paid	794074	11329	155415	128191	95556	69238	147187	42292	66924	23550	25191	18447	10752
54 Interest paid	743603	28812	40727	42666	38885	64478	143275	46771	55984	54619	43054	62884	121448
55 Contributions or gifts	17412	*93	1831	3641	3523	1347	1592	1792	1435	*579	491	259	828
56 Amortization	49034	*1164	2817	1220	3614	7198	9622	4921	4199	3906	5051	2557	2765
57 Depreciation	461842	5402	87395	57194	50299	40508	95983	31913	31911	14349	18932	15158	12798
58 Depletion	1329	*4	*142	*1011	-	-	*127	*2	-	*43	-0	-	-
59 Advertising	666446	3592	201926	105469	68584	82351	106033	33864	26778	3912	12915	14192	6829
60 Pension, prof sh, stock, annuity	120623	-	32576	20424	25516	*13370	13478	*1076	2720	*1001	2505	935	7023
61 Employee benefit programs	198144	*317	25377	18311	42827	25965	38154	11259	7119	13714	7999	4534	2566
62 Net loss, noncapital assets	82072	*231	*5078	*56	*6544	*3533	2907	*1160	*839	*13469	3000	44163	1092
63 Other deductions	13508300	90494	4265895	2406118	1355590	1341901	1988422	598796	580911	264160	238750	173695	203567
64 Total receipts less total deducts	3240351	157484	944066	330715	280728	364002	549173	164951	131041	67800	147229	58966	44197
65 Const taxable inc frm rel frn corps	255	-	-	-	-	-	-	-	-	-	5	-	250
66 Net income, total	3224786	157420	944066	330001	278817	363906	545606	164451	126730	67754	144950	58748	42338
67 Net income, Form 1120-A	36387	*61	26941	*1061	*8324	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	30189	30189	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1805351	*47757	707376	146641	157375	232687	353488	63094	38135	*11657	27659	19481	-
70 Statutory special deductions, total	642762	37601	127384	60708	27712	55766	79248	47138	36870	32182	74335	27233	36584
71 Net operating loss deduction	617814	37601	126617	59483	26157	54793	72894	45631	26749	31269	73121	26913	36583
72 Dividends received deduction	19817	-	*767	*1225	*1555	*973	1224	*1506	10121	*913	1214	320	-0
73 Public utility div paid deduction	*5131	-	-	-	-	-	*5131	-	-	-	-	-	-
74 Income subject to tax	778064	72061	109767	123249	93730	75730	112869	54219	51724	*23915	42956	12034	5809
75 Income tax before credits, total	207289	21567	20655	22494	19169	19291	32191	18373	20395	9145	16252	4670	3088
76 Regular tax	196696	20548	20008	22336	19086	19291	31287	17898	17351	*8186	14643	4086	1975
77 Personal holding company tax	*586	*26	-	*158	*82	-	*63	*138	*118	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	8244	*14	*643	-	-	-	*350	*332	2864	*933	1500	552	1056
80 Environmental tax	266	*6	*4	-	-	-	*2	*5	*26	*25	109	32	56
81 Foreign tax credit	*942	-	-	-	*65	-	*3	*292	*10	*261	1	309	-
82 U.S. Possessions tax credit	792	-	-	-0	-	-	-	-	-	-	792	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*283	-	-	*283	-	-	-	-	-	-	-	-	-
85 General business credit	2329	1	-	-	*1110	-	*176	*115	*599	*167	4	156	-
86 Prior year minimum tax credit	992	*89	-	-	*101	-	*58	*98	*308	-	338	-	-
87 Income tax after credits, total	201951	21477	20655	22211	17893	19291	31954	17867	19478	8717	15117	4205	3088

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	26844	2062	5724	4215	3460	2142	3105	755	861	756	902	1191	1670
2 Total assets	2323860819	-	263166	708786	1184179	1478518	6654493	5369778	14041503	27297820	64877027	192404549	2009580999
3 Cash	24947457	-	50772	102861	149724	279070	545337	212612	398505	497712	973228	1658084	20079554
4 Notes and accounts receivable	129934611	-	*15383	76638	56486	56144	442055	266898	475440	920061	2112459	5039338	120473709
5 Less: Allowance for bad debts	342582	-	*785	-	-	-	*9704	*2	*3768	*5906	3588	27847	290982
6 Inventories	261654	-	-	*367	*584	*16120	*20086	*278	*3888	*14182	37721	88916	79513
7 Investments in govt. obligations, Total	275869916	-	-	*2266	*21399	32446	406039	349376	1050422	2379553	6436885	16757126	248434402
8 Tax-exempt securities	193502223	-	-	*348	*957	*29896	145574	219362	1054664	2787302	7559660	24181903	157522558
9 Other current assets	91899027	-	*22263	25311	231809	27675	492323	525297	935410	1539332	3042291	7903681	77153637
10 Loans to stockholders	5697417	-	*19102	*7625	48835	41254	120704	*20735	26813	*105692	160128	23	5146504
11 Mortgage and real estate loans	11672502	-	-	*49095	*27115	104949	202951	169441	82233	322567	510482	1088643	9115026
12 Other investments	1523005804	-	131553	379255	981599	783881	3743849	3394900	9185341	17753858	42133542	129879601	1314638425
13 Depreciable assets	31631198	-	*57420	60586	106097	69426	619202	160728	560231	634839	1178696	4753288	23430686
14 Less: Accumulated depreciation	7895811	-	*32594	*20223	42994	13535	331166	42085	116521	219904	199740	936505	5940544
15 Depletable assets	130167	-	*94	-	-	*1992	*43487	*7754	*24357	*4277	8348	18492	21366
16 Less: Accumulated depletion	34557	-	*94	-	-	-	*3858	*7034	*8948	*4253	250	3061	7059
17 Land	5339609	-	*4433	*10082	55614	42937	94946	46937	95995	265639	375827	1213051	3134147
18 Intangible assets (Amortizable)	1768846	-	*205	*483	15192	*1454	9851	12753	52169	99307	227688	357531	992212
19 Less: Accumulated amortization	536111	-	-	*217	*14638	*1061	3081	2199	6215	11076	101236	88193	308195
20 Other assets	37009450	-	*-4586	14310	-453600	5870	115897	34028	231487	214637	424887	520478	35906042
21 Total liabilities	2323860819	-	263166	708786	1184179	1478518	6654493	5369778	14041503	27297820	64877027	192404549	2009580999
22 Accounts payable	59499361	-	*1354	*40317	76871	9642	123405	117420	279650	386088	1021630	3628711	53814273
23 Mort, notes, and bonds under 1 yr	69040836	-	*277	*25718	*4062	60438	364116	73862	249443	184827	446280	1260494	66371319
24 Other current liabilities	56920957	-	8398	9293	33646	29387	195483	149525	528608	585862	1350155	3342068	50688531
25 Loans from stockholders	3280908	-	*65305	*78910	76717	130173	336351	176777	118480	*121826	55643	303683	1817041
26 Mort, notes, bonds, 1 yr or more	48516240	-	*21455	*22864	*131131	118344	692133	274299	648730	585168	1182279	3366555	41473283
27 Other liabilities	22206623	-	*54129	29226	136475	42633	369018	73305	232355	133566	715550	1839215	18581151
28 Net worth	2064395894	-	112247	502458	725277	1087902	4573988	4504589	11984237	25300482	60105490	178663822	1776835401
29 Capital stock	1140035365	-	23180	173587	1084868	312560	2194430	1155252	2260757	5088570	10771510	35384389	1081586264
30 Paid-in or capital surplus	1877241859	-	80426	236000	146392	338586	2174867	2641257	8635944	18235551	49482836	142192628	1653077373
31 Retained earnings, appropriated	19636792	-	-	-	*25	*137	28257	50564	105898	217967	913373	1942597	16377974
32 Retained earnings, unappropriate	117286439	-	53118	68423	-360473	446535	644014	772162	875326	1447703	2593323	6470213	104276096
33 Retained earnings (S CORP)	1172749	-	*-17834	*61399	*-39100	*44965	-23956	*124543	230807	408700	70140	222980	90105
34 Less: Cost of treasury stock	1090977310	-	*26643	*36951	106434	54881	443624	239188	124494	98008	3725693	7548985	1078572409
35 Total receipts	126727445	1640206	407740	350871	248177	254734	1559436	585149	1875647	1993779	3853197	11263411	102695098
36 Business receipts	6924630	*38831	343831	*79533	72514	86975	591191	82003	672924	387139	513896	1018825	3036968
37 Interest	64344911	929042	4811	14568	31744	38380	164851	125814	345282	539869	1403437	4488174	56258938
38 Interest on govt. obligations, State and local	13527944	53234	*102	*894	2649	*1483	15573	17528	72335	139121	395793	1424827	11404405
39 Rents	4443465	*461	*6700	*153	*4767	3423	58424	15954	63549	110394	207519	605976	3366144
40 Royalties	286763	*139	*31009	*135038	*1297	*784	*10293	*9160	3538	*3970	1827	44088	45620
41 Net S-T cap gain less net LT loss	15485807	240735	*738	*426	7154	6396	38840	30646	127560	180663	555235	1711679	12585734
42 Net L-T cap gain less net ST loss	1852224	62995	*11478	*8229	26295	13865	156421	125532	191207	135893	77515	228038	814755
43 Net gain, noncapital assets	156887	*11490	-	*3483	*1203	*856	39936	*6549	8661	*421	14313	4010	65964
44 Dividends, domestic corporations	682808	49018	*873	17752	32536	26749	81580	64334	91919	51355	68913	34217	163562
45 Dividends, foreign corporations	173509	38	-	*452	*34	*161	18093	*531	26736	6069	6139	32983	82272
46 Other receipts	18848498	254222	8197	90343	67985	75661	384235	107097	271936	438884	608609	1670593	14870737
47 Total deductions	32341799	367158	322519	135347	81899	158934	921110	198673	1015515	781750	1230557	3222916	23905422
48 Cost of sales and operations	2011903	1132	-	-	-	*15884	*170029	*5100	*318867	*24057	241751	347525	887558
49 Compensation of officers	951878	*6912	*119983	*1866	*4590	25553	123678	17394	55467	172101	40233	53520	330582
50 Repairs	188807	*278	*1043	*421	*630	*751	15523	2031	7347	3360	9184	37698	110541
51 Bad debts	479218	*381	-	*36	*30	*2611	7808	*2602	11081	3129	5797	37569	408174
52 Rent paid on business property	280075	1401	*12151	*1644	*436	7493	18823	10293	48955	9554	10469	23786	135068
53 Taxes paid	770251	10539	12267	11863	5798	9154	44028	11053	33035	26586	37596	105940	462393
54 Interest paid	5672020	61248	*3298	29029	9634	14771	137696	46024	90258	81275	134193	399124	4665471
55 Contributions or gifts	27205	2251	*4	*-0	*-0	605	2428	*466	5304	3171	5318	2738	4919
56 Amortization	214123	1461	*26	284	411	413	1830	978	9224	3063	18088	32753	145593
57 Depreciation	1894815	3156	*8603	*744	1564	3173	23273	5185	22609	25006	41450	131088	1628964
58 Depletion	54808	6	*4725	*145	*301	*107	*1629	*1420	*10751	*525	4699	16022	14478
59 Advertising	152551	*6	*486	*12	*100	*819	2209	*629	955	1799	3610	11076	130850
60 Pension, prof sh, stock, annuity	94469	*3091	*18693	*15989	*742	*3591	7551	*1372	5928	1620	5593	5376	24924
61 Employee benefit programs	165446	*350	*5669	*1154	*2005	*792	9499	*800	6997	3026	14967	32176	88011
62 Net loss, noncapital assets	90155	*2397	*171	-	-	*62	*1307	*520	430	2491	1973	12606	68198
63 Other deductions	19294075	272550	135399	72161	55659	73157	353798	92805	388308	420986	655635	1973918	14799700
64 Total receipts less total deducts	94385645	1273048	85221	215524	166278	95799	638326	386476	860133	1212029	2622640	8040495	78789676
65 Const taxable inc frm rel frn corps	1036203	*44	-	-	-	-	*12769	*283	*11780	*2756	13350	100164	895058
66 Net income, total	81893905	1219858	85119	214630	163629	94317	635522	369231	799577	1075664	2240197	6715832	68280329
67 Net income, Form 1120-A	*1745	*63	*923	*423	*337	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	137160	137160	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	757352	*21637	*58297	37699	*85645	*22453	210085	*17376	92065	113591	24163	34579	39762
70 Statutory special deductions, total	77049263	1113119	9442	19832	37238	39319	209938	199146	466689	796416	2052818	6164725	65940582
71 Net operating loss deduction	600910	94811	*8610	*6372	9092	17829	72278	57537	53416	36689	47538	61412	135325
72 Dividends received deduction	478790	31854	*616	12625	25509	17492	57127	44843	65749	35902	48759	24560	113755
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4406048	132349	17397	157375	42072	33687	222447	153911	245328	179300	201720	539472	2480988
75 Income tax before credits, total	1537012	45904	2760	52278	7663	6433	71347	54269	89208	63600	76190	189974	877386
76 Regular tax	1484135	41475	2756	51791	7644	6153	66078	51606	83773	61451	67974	182964	860470
77 Personal holding company tax	3179	-	*4	*103	*10	*155	1650	*640	*265	-	346	6	1
78 Recapture of investment credit	25	-	-	-	-	-	-	-	-	-	-	25	-
79 Alternative minimum tax	39504	4071	-	*212	*9	*121	3564	1965	4980	1970	7594	1547	13471
80 Environmental tax	5085	150	-	*172	-	*4	*55	*59	187	180	245	660	3374
81 Foreign tax credit	403007	*226	*84	*28	*5	*3	7319	*89	13394	323	6819	38450	336267
82 U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*387	1	-	-	-	-	*102	*4	-	*5	239	24	13
85 General business credit	2618	*71	-	-	*33	*209	*977	-	*634	*462	109	83	40
86 Prior year minimum tax credit	21539	*165	-	-	-	-	*1640	*786	993	*2722	992	3302	10939
87 Income tax after credits, total	1109459	45441	2676	52249	7625	6221	61310	53390	74187	60088	68031	148115	530126

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5732	311	*8	20	28	57	418	327	529	609	787	1084	1554
2 Total assets	2085193393	-	*247	3399	10882	41739	1116462	2395212	8852721	22073019	56894869	175373985	1818430858
3 Cash	19039650	-	*52	*518	*1659	2515	45197	52411	127650	296525	479169	998961	17034993
4 Notes and accounts receivable	85128061	-	-	-	*79	229	10012	32181	88170	622259	1533272	3916290	78925569
5 Less: Allowance for bad debts	*2103	-	-	-	-	-	-	-	*122	*1139	842	-	-0
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	271833553	-	-	*202	*554	*4781	147187	302015	866515	2185533	6323488	16474365	245528913
8 Tax-exempt securities	192299694	-	-	*348	-	*1447	61188	169142	827175	2626835	7490164	24039644	157083752
9 Other current assets	67273179	-	-	*306	1832	1368	49414	162093	578094	1281785	2484786	6889822	55823679
10 Loans to stockholders	*22305	-	-	-	-	-	-	*155	*570	*1719	2898	-	16963
11 Mortgage and real estate loans	*1008619	-	-	-	-	*9	-	-	-	*91677	15208	121949	779776
12 Other investments	1447623202	-	*195	*1620	6405	31886	801757	1673423	6345304	14917390	38536898	122782247	1262526078
13 Depreciable assets	5865	-	-	-	-	-	-	*21	*383	*1466	607	448	2940
14 Less: Accumulated depreciation	3452	-	-	-	-	-	-	*13	*180	*986	368	359	1547
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*2109	-	-	-	-	-	-	-	*203	*1896	10	-	-
18 Intangible assets (Amortizable)	82330	-	-	*143	*50	*37	2045	3654	7191	8820	12008	22370	26012
19 Less: Accumulated amortization	39536	-	-	*1	*7	*4	376	755	2082	3419	5316	12992	14583
20 Other assets	919917	-	-	*263	*309	*-528	40	883	13850	42659	22888	141239	698313
21 Total liabilities	2085193393	-	*247	3399	10882	41739	1116462	2395212	8852721	22073019	56894869	175373985	1818430858
22 Accounts payable	54692836	-	-	*8	*318	*809	10443	28807	163536	312919	933645	3086455	50155896
23 Mort, notes, and bonds under 1 yr	1609190	-	-	-	-	-	*705	*404	-	*11680	31355	173955	1391090
24 Other current liabilities	36304622	-	*47	*507	*446	1140	15484	47244	147191	436468	901200	2855636	31899259
25 Loans from stockholders	*94196	-	-	-	-	-	-	-	*127	*71843	882	21344	-
26 Mort, notes, bonds, 1 yr or more	553374	-	-	-	-	-	-	-	*12192	*25019	104730	207575	203858
27 Other liabilities	7275802	-	-	*102	*223	*-1	1590	2454	1954	15545	210490	916231	6127215
28 Net worth	1984663373	-	*200	2782	9895	39791	1088239	2316304	8527721	21199545	54712568	168112789	1728653540
29 Capital stock	1124128920	-	*51	*710	2822	13446	463272	738389	1705969	4358043	9656024	33521726	1073668467
30 Paid-in or capital surplus	1825986957	-	*6472	*1956	7144	38797	654590	1560616	6964924	16207887	45911772	133462034	1621170765
31 Retained earnings, appropriated	19186623	-	-	-	*25	*137	*4616	25557	77441	217967	879989	1942597	16038294
32 Retained earnings, unappropriate	104967760	-	*-6323	*116	-50	-10215	-34239	-540	-184048	440054	1905612	6686824	96170571
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	1089606888	-	-	-	*46	*2374	-	*7719	*36564	*24405	3640830	7500392	1078394556
35 Total receipts	101597232	1221788	*431	1475	2951	4160	78991	120593	444090	941380	2633759	8506141	87641472
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	56590582	850526	*310	*1459	2331	3590	57623	65661	214512	423757	1221823	4047639	49701350
38 Interest on govt. obligations, State and local	13422578	52093	-	*6	-	*4	2031	9785	49633	125371	390602	1413181	11379872
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	15238207	236818	*-0	*6	*424	*161	7960	22314	101358	163756	534247	1695655	12475509
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	10565	-	-	-	-	-	-	-	-	-	56	2109	8399
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	16335300	82352	*121	*5	196	405	11378	22832	78587	228496	487030	1347558	14076341
47 Total deductions	14114377	227384	*216	*657	321	434	9417	18190	67579	154445	409441	1300358	11925934
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	11109	*-0	-	-	-	-	*36	-	*559	*486	1308	1490	7229
50 Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
51 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Rent paid on business property	3002	*60	*2	-	-	-	*3	*2	*148	*104	425	358	1899
53 Taxes paid	116670	634	*3	*-0	*4	*6	46	80	1037	1270	3287	12889	97415
54 Interest paid	238209	551	-	-	*3	-	*16	*216	969	*4308	9291	29863	192992
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	45910	226	-	*185	*7	*9	686	772	2232	1689	3450	5110	31546
57 Depreciation	1363	*86	-	-	-	-	-	*5	*23	*93	119	230	807
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	38738	*1	-	-	-	-	-	*3	-	*946	1058	3640	33091
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	115	27	-	-	-	-	-	-	*3	-	23	32	31
63 Other deductions	13659261	225799	*211	*471	308	419	8631	17113	62608	145549	390480	1246746	11560926
64 Total receipts less total deducts	87482855	994404	*215	819	2630	3726	69574	102403	376510	786935	2224318	7205783	75715538
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	74060276	942311	*215	812	2630	3722	67543	92617	326877	661564	1833716	5792602	64335665
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	74205165	986366	*215	*808	2637	3722	67533	92740	326922	663004	1863561	5795268	64402390
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	18429	*46	-	*5	-	-	*10	*5	*151	*63	71	73	18005
75 Income tax before credits, total	4803	*14	-	*1	-	-	*2	*2	*51	*9	43	4510	171
76 Regular tax	200	*13	-	*1	-	-	*2	*1	*48	*9	13	11	102
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	4803	*14	-	*1	-	-	*2	*2	*51	*9	43	4510	171

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	237	*6	-	*6	-	*6	22	*10	*16	34	35	45	58
2 Total assets	52016133	-	-	*1015	-	*4961	73353	*73047	*340975	1182451	2479673	7629513	40231144
3 Cash	1432028	-	-	*27	-	*288	7873	*11661	*21328	47637	178983	221786	942444
4 Notes and accounts receivable	748867	-	-	*81	-	*1094	*5491	*52	*12415	121402	17330	130375	460627
5 Less: Allowance for bad debts	53654	-	-	-	-	-	*276	*2	-	*4293	27	12527	36529
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	267257	-	-	-	-	-	*4350	-	*23420	*83395	18484	80225	57383
8 Tax-exempt securities	*11210	-	-	-	-	-	-	*467	-	-	10742	-	-
9 Other current assets	579156	-	-	*3	-	*14	*6247	*133	*11535	32415	64233	137375	327201
10 Loans to stockholders	*5416	-	-	-	-	-	*118	-	-	*2	-	-0	5295
11 Mortgage and real estate loans	9598507	-	-	*192	-	*55	*2281	*27519	*20285	*151967	369917	752763	8273527
12 Other investments	15478284	-	-	-	-	*352	*7352	*12694	*36067	*155073	594686	1570985	13101076
13 Depreciable assets	21890193	-	-	*750	-	*3455	53306	*11612	*206310	546887	1030532	4209022	15828320
14 Less: Accumulated depreciation	3422407	-	-	*446	-	*1097	26191	*344	*25916	183743	154031	756411	2274228
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	4440977	-	-	*408	-	*735	*11188	*6398	*32823	207368	316294	1148757	2717006
18 Intangible assets (Amortizable)	338281	-	-	-	-	*104	*752	*515	*1617	*4783	15962	97087	217462
19 Less: Accumulated amortization	99857	-	-	-	-	*42	*282	*239	*714	*2078	3725	34747	58031
20 Other assets	801876	-	-	-	-	*2	*1144	*2581	*1807	*21636	20293	84824	669589
21 Total liabilities	52016133	-	-	*1015	-	*4961	73353	*73047	*340975	1182451	2479673	7629513	40231144
22 Accounts payable	387380	-	-	*24	-	*30	*526	*68	*2309	14536	15179	41872	312836
23 Mort, notes, and bonds under 1 yr	5850594	-	-	-	-	*123	*815	-	*9383	*47058	56643	284579	5451992
24 Other current liabilities	1263154	-	-	*22	-	*44	6488	*579	*7893	16042	31157	132103	1068825
25 Loans from stockholders	168482	-	-	-	-	-	-	-	-	-	-	5983	162500
26 Mort, notes, bonds, 1 yr or more	16078273	-	-	*470	-	*1147	*15035	*7517	*74606	*90387	487526	2169259	13232327
27 Other liabilities	1437435	-	-	*38	-	*18	*803	*669	*2097	*13032	14612	141445	1264722
28 Net worth	26830814	-	-	*462	-	*3599	49686	*64214	*244687	1001396	1874556	4854273	18737942
29 Capital stock	5951530	-	-	*346	-	*1194	41740	*38046	*27078	209008	455335	1290296	3888487
30 Paid-in or capital surplus	23886391	-	-	*169	-	*3846	*10079	*62157	*273150	852442	1638474	4824494	16221579
31 Retained earnings, appropriated	*662	-	-	-	-	-	*662	-	-	-	-	-	-
32 Retained earnings, unappropriate	-2904361	-	-	*-53	-	*-1027	-2776	*-35989	*-53238	-58072	-192745	-1257480	-1302980
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	103408	-	-	-	-	*414	*19	-	*2304	*1981	26508	3036	69145
35 Total receipts	5166341	*10762	-	*176	-	*798	26089	*5837	*60507	143501	260421	894312	3763937
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	1531334	*7832	-	*27	-	*124	1398	*3382	*7145	27932	56737	181377	1245378
38 Interest on govt. obligations, State and local	*963	-	-	-	-	-	-	-	*950	-	-	13	-
39 Rents	2963614	-	-	*149	-	*660	*16221	*1239	*42054	106132	195581	578543	2023035
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	38591	-	-	-	-	-	*40	-	-	*472	82	2282	35715
42 Net L-T cap gain less net ST loss	224554	*2924	-	-	-	*8	*2913	*647	*8831	*2976	2660	57048	146548
43 Net gain, noncapital assets	4300	*6	-	-	-	*3	*3509	-	-	-	2	1	779
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	402985	-	-	-	-	*3	2008	*568	*1527	*5990	5360	75047	312483
47 Total deductions	3455497	*8804	-	*141	-	*506	12789	*1959	*41945	89865	173992	621356	2504138
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	57656	-	-	-	-	-	*99	-	*197	*454	492	11307	45106
50 Repairs	108397	-	-	*1	-	*7	*760	*24	*2490	*1057	5758	29357	68942
51 Bad debts	44024	-	-	*36	-	-	*627	*4	-	*455	138	27602	15162
52 Rent paid on business property	45620	-	-	-	-	-	*49	-	*3092	*70	64	2446	39899
53 Taxes paid	265076	*-0	-	*19	-	*15	1888	*139	*5457	5474	11901	50161	190022
54 Interest paid	1465576	*8223	-	*39	-	*118	*1587	*211	*5729	*10608	43883	197518	1197660
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	63866	*396	-	-	-	*21	*217	*33	*259	1015	2365	14406	45155
57 Depreciation	485063	*1	-	*11	-	*121	2258	*201	*4908	20535	31742	99283	326002
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	12367	-	-	-	-	-	*11	*11	*189	*245	949	4121	6841
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	32076	-	-	-	-	-	-	-	-	*491	512	3826	27246
63 Other deductions	875777	*183	-	*34	-	*225	5293	*1338	*19624	49461	76188	181330	542102
64 Total receipts less total deducts	1710844	*1958	-	*36	-	*291	13300	*3877	*18561	53636	86429	272956	1259800
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	1709881	*1958	-	*36	-	*291	13300	*3877	*17611	53636	86429	272943	1259800
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	1833279	*1958	-	*36	-	*291	16581	*4027	*20603	63003	94447	294773	1337561
71 Net operating loss deduction	68880	*1868	-	*9	-	*16	*3581	*-0	-	*2183	1487	11287	48449
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	*760	-	-	-	-	-	*77	-	-	*216	114	352	1
75 Income tax before credits, total	633	-	-	-	-	-	*68	-	-	*54	42	369	100
76 Regular tax	*203	-	-	-	-	-	*12	-	-	*44	28	120	-0
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	387	-	-	-	-	-	*57	-	-	*9	15	206	100
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	633	-	-	-	-	-	*68	-	-	*54	42	369	100

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies

MINOR INDUSTRY 6744
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	3290	*37	*1281	*979	*588	*186	156	*34	*17	*6	6	-	-
2 Total assets	1977093	-	*33123	*156526	*220110	*140272	354930	*237323	*224885	*241658	368265	-	-
3 Cash	140554	-	*5616	*22901	*22322	*39759	13436	*245	*21994	*8687	5594	-	-
4 Notes and accounts receivable	97199	-	*785	*5780	*19289	*14451	*48207	*61	*4757	*1023	2845	-	-
5 Less: Allowance for bad debts	*790	-	*785	-	-	-	-	-	-	-	5	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*43905	-	-	-	-	-	*17886	-	*2332	-	23686	-	-
8 Tax-exempt securities	*10491	-	-	-	-	-	*5214	-	-	-	5278	-	-
9 Other current assets	232045	-	*14533	*1709	*43506	*472	*11844	*43425	*3941	*1697	110918	-	-
10 Loans to stockholders	59127	-	-	*17	*938	*909	*22	*900	-	17	56324	-	-
11 Mortgage and real estate loans	*44705	-	-	*8192	-	-	*6582	-	-	29641	290	-	-
12 Other investments	1170428	-	*12357	*87331	*83164	*81041	243426	*119977	*190220	*199777	153132	-	-
13 Depreciable assets	159334	-	*2595	*32660	*42036	*4178	*8290	*59296	*1755	*924	7602	-	-
14 Less: Accumulated depreciation	34524	-	*1978	*4523	*7064	*1111	*3714	*14135	*1007	*463	528	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	44629	-	-	*2260	*15899	*1315	*1993	*20821	*317	239	1784	-	-
18 Intangible assets (Amortizable)	7584	-	-	*192	*261	-	*535	*6456	*54	35	51	-	-
19 Less: Accumulated amortization	752	-	-	*68	*241	-	*335	*42	*16	30	20	-	-
20 Other assets	3158	-	-	*75	-	*-743	*1544	*319	*538	111	1314	-	-
21 Total liabilities	1977093	-	*33123	*156526	*220110	*140272	354930	*237323	*224885	*241658	368265	-	-
22 Accounts payable	26086	-	*87	*4104	*17152	-	*2378	*184	*300	*297	1564	-	-
23 Mort, notes, and bonds under 1 yr	103984	-	-	*25718	*2731	*8481	*442	*14165	*7817	303	44327	-	-
24 Other current liabilities	69462	-	*12	*1144	*1351	*1098	*8212	*25198	*3440	*1536	27472	-	-
25 Loans from stockholders	91953	-	*31998	*12333	*16986	*8694	*2014	*3116	-	12194	4618	-	-
26 Mort, notes, bonds, 1 yr or more	387117	-	*20193	*21129	*38548	*11451	*93213	*31784	*84853	*26084	59860	-	-
27 Other liabilities	246526	-	*227	*23705	*73370	*3705	*42070	-	*43323	*60127	-0	-	-
28 Net worth	1051964	-	*-19394	*68392	*69971	*106844	206601	*162876	*85153	*141116	230404	-	-
29 Capital stock	327464	-	*787	*15254	*89857	*63797	34421	*177	*1795	*271	121104	-	-
30 Paid-in or capital surplus	389967	-	*471	*21869	*31471	*21549	*78958	*46835	*34314	*25257	129243	-	-
31 Retained earnings, appropriated	*5459	-	-	-	-	-	*5459	-	-	-	-	-	-
32 Retained earnings, unappropriate	137399	-	*12231	*2057	*41523	*-2691	*63921	*24934	*7923	*-4322	-8176	-	-
33 Retained earnings (S CORP)	193061	-	*-32883	*29213	*-92880	*24188	*23937	*90972	*41121	121159	-11767	-	-
34 Less: Cost of treasury stock	*1387	-	-	-	-	-	*95	*42	-	1249	-	-	-
35 Total receipts	477378	*14448	*64925	*68076	*72389	*13707	75800	*58097	*30844	*60402	18690	-	-
36 Business receipts	248088	*526	*64556	*63874	*31051	-	*27278	*53292	*387	*6570	553	-	-
37 Interest	26916	*3150	*376	*930	*1040	*1334	*6047	*28	*4183	*3397	6432	-	-
38 Interest on govt. obligations, State and local	*1089	-	-	-	*84	-	*524	-	*170	182	128	-	-
39 Rents	*2785	-	-	-	*665	-	*1569	*551	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*6709	*1536	-	-	*27	*1472	*1699	-	*1096	-	879	-	-
42 Net L-T cap gain less net ST loss	23338	*2162	-	-	*531	*567	*6523	-	*6099	*5644	1811	-	-
43 Net gain, noncapital assets	*62	-	-	-	-	-	*52	-	*10	-	-	-	-
44 Dividends, domestic corporations	9596	-	-	-	*2058	*5161	*1328	-	*446	*539	65	-	-
45 Dividends, foreign corporations	*1082	-	-	-	-	*133	*839	-	-	-	110	-	-
46 Other receipts	157712	*7074	*-8	*3272	*36932	*5040	*29942	*4226	*18453	*44071	8710	-	-
47 Total deductions	273814	*7184	*44645	*51856	*32878	*8589	36004	*51740	*16355	*15721	8840	-	-
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	40807	-	*24135	*789	-	*591	*6595	*1014	*2652	*2266	2766	-	-
50 Repairs	*1847	*6	-	*415	-	-	*76	*1300	-	4	46	-	-
51 Bad debts	*3415	*36	-	-	*5	*749	*2303	-	-	322	-0	-	-
52 Rent paid on business property	6788	*26	-	*1177	*49	*320	*1593	*3307	*216	53	47	-	-
53 Taxes paid	16296	*8	*2043	*4937	*1781	*322	2756	*3764	*362	*155	168	-	-
54 Interest paid	24590	*367	*1956	*1235	*790	*1275	*3834	*4431	*8339	*543	1818	-	-
55 Contributions or gifts	*188	*75	-	-	-	-	*31	*36	*5	-	40	-	-
56 Amortization	335	-	-	*30	*36	-	*107	*42	*112	2	7	-	-
57 Depreciation	3313	*81	*411	*339	*311	*53	*501	*1282	*69	*70	195	-	-
58 Depletion	*7	-	-	-	*7	-	-	-	-	-	-	-	-
59 Advertising	720	*-0	*49	-	*100	*48	*25	*463	*27	-	8	-	-
60 Pension, prof sh, stock, annuity	*18252	-	-	*15989	*671	-	*1451	-	*3	48	89	-	-
61 Employee benefit programs	2889	-	-	-	*1378	*260	*846	-	*236	137	32	-	-
62 Net loss, noncapital assets	*136	-	-	-	-	-	-	-	*2	*134	-	-	-
63 Other deductions	154229	*6584	*16050	*26946	*27750	*4970	15886	*36100	*4332	*11987	3623	-	-
64 Total receipts less total deducts	203565	*7264	*20280	*16220	*39511	*5118	39796	*6357	*14489	*44681	9850	-	-
65 Const taxable inc frm rel frn corps	*148	-	-	-	-	-	*148	-	-	-	-	-	-
66 Net income, total	202623	*7264	*20280	*16220	*39427	*5118	39419	*6357	*14319	*44499	9721	-	-
67 Net income, Form 1120-A	*6	-	*6	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*3911	*3911	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	162735	-	*19935	*14791	*37127	*2136	*27378	*5912	*10216	41403	3837	-	-
70 Statutory special deductions, total	14155	*1752	-	-	*1626	*3517	*1198	-	*2409	*1100	2554	-	-
71 Net operating loss deduction	*7233	*1752	-	-	-	-	*268	-	*2097	*608	2508	-	-
72 Dividends received deduction	6922	-	-	-	*1626	*3517	*930	-	*312	*492	46	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	27457	*5512	*344	*1428	*1435	*419	*10844	*446	*1694	*2003	3331	-	-
75 Income tax before credits, total	8139	*1686	*55	*214	*215	*177	*3271	*69	*589	*681	1180	-	-
76 Regular tax	7901	*1686	*52	*214	*215	*63	*3212	*69	*576	*681	1132	-	-
77 Personal holding company tax	*4	-	*4	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*234	-	-	-	-	*114	*59	-	*13	-	47	-	-
80 Environmental tax	1	-	-	-	-	-	-	-	-	-	1	-	-
81 Foreign tax credit	*156	-	-	-	-	-	*148	-	-	-	8	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	107	-	-	-	-	-	-	-	-	-	107	-	-
86 Prior year minimum tax credit	*222	-	-	-	-	-	*180	-	*42	-	-	-	-
87 Income tax after credits, total	7654	*1686	*55	*214	*215	*177	*2943	*69	*547	*681	1066	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	17585	1709	4435	3210	2844	1893	2509	385	300	107	74	62	58
2 Total assets	184674200	-	229796	547846	953188	1291545	5109748	2664197	4622922	3800692	5134220	9401051	150918997
3 Cash	4335225	-	45104	79415	125743	236507	478831	148294	227533	144863	309483	437337	2102116
4 Notes and accounts receivable	43960485	-	*14598	*70778	37118	40370	378345	234604	370098	175377	559011	992673	41087513
5 Less: Allowance for bad debts	286035	-	-	-	-	-	*9428	-	*3646	*474	2713	15320	254454
6 Inventories	261654	-	-	*367	*584	*16120	*20086	*278	*3888	*14182	37721	88916	79513
7 Investments in govt. obligations, Total	3725202	-	-	*2064	*20845	*27666	236616	*47361	158155	110626	71227	202537	2848106
8 Tax-exempt securities	1180828	-	-	-	*957	*28449	79173	*49752	227489	160467	53476	142259	438806
9 Other current assets	23814647	-	*7729	23293	186472	25821	424818	319646	341839	223435	382354	876484	21002757
10 Loans to stockholders	5610569	-	*19102	*7608	47897	40345	120564	*19680	26243	*103955	100906	23	5124246
11 Mortgage and real estate loans	1020671	-	-	*40710	*27115	*104885	194087	*141922	61948	*49283	125067	213931	61723
12 Other investments	58733890	-	119001	290304	892030	670601	2691314	1588807	2613750	2481618	2848826	5526368	39011271
13 Depreciable assets	9575806	-	*54824	*27177	64061	61793	557606	89799	351783	85563	139956	543818	7599425
14 Less: Accumulated depreciation	4435428	-	*30616	*15254	35930	11328	301261	27592	89418	34712	44813	179735	3664769
15 Depletable assets	130167	-	*94	-	-	*1992	*43487	*7754	*24357	*4277	8348	18492	21366
16 Less: Accumulated depletion	34557	-	*94	-	-	-	*3858	*7034	*8948	*4253	250	3061	7059
17 Land	851893	-	*4433	*7414	*39715	*40887	81765	*19719	62651	56136	57739	64294	417141
18 Intangible assets (Amortizable)	1340651	-	*205	*148	*14881	*1313	6520	*2128	43308	85670	199666	238074	748738
19 Less: Accumulated amortization	395966	-	-	*148	*14390	*1016	2088	*1163	3402	*5548	92176	40453	235582
20 Other assets	35284499	-	*-4586	*13972	-453909	7140	113169	30244	215293	150230	380391	294415	34538140
21 Total liabilities	184674200	-	229796	547846	953188	1291545	5109748	2664197	4622922	3800692	5134220	9401051	150918997
22 Accounts payable	4393058	-	*1267	*36181	59401	8802	110058	88361	113505	58335	71222	500384	3345541
23 Mort, notes, and bonds under 1 yr	61477068	-	*277	-	*1331	*51833	362154	59293	232244	125786	313954	801960	59528236
24 Other current liabilities	19283718	-	*8339	7620	31848	27105	165299	76504	370083	131817	390326	354330	17720447
25 Loans from stockholders	2926276	-	*33308	*66577	59731	121480	334337	173662	118353	*37789	50143	276356	1654542
26 Mort, notes, bonds, 1 yr or more	31497475	-	*1263	*1264	*92582	105746	583884	234998	477078	443678	530163	989721	28037098
27 Other liabilities	13246860	-	*53902	*5381	*62883	38910	324554	70182	184982	44863	490448	781539	11189215
28 Net worth	51849744	-	131441	430823	645412	937668	3229462	1961195	3126676	2958424	3287962	5696761	29443920
29 Capital stock	9627452	-	22342	157277	992188	234122	1654997	378639	525914	521248	539047	572368	4029309
30 Paid-in or capital surplus	26978544	-	73482	212006	107777	274393	1431240	971648	1363557	1149965	1803347	3906100	15685029
31 Retained earnings, appropriated	444048	-	-	-	-	-	*17519	*25007	*28457	-	33384	-	339680
32 Retained earnings, unappropriate	15085641	-	47210	66304	-401946	460468	617109	783757	1104688	1070044	888632	1040870	9408505
33 Retained earnings (S CORP)	979688	-	*15050	*32187	*53780	*20777	-47893	*33570	189686	*287540	81907	222980	90105
34 Less: Cost of treasury stock	1265628	-	*26643	*36951	106388	*52093	443509	*231427	85626	70372	58354	45557	108707
35 Total receipts	19486494	393208	342384	281143	172837	236069	1378556	400622	1340207	848495	940327	1862957	11289689
36 Business receipts	6676542	*38305	*279275	*15659	41463	86975	563913	*28711	672537	380570	513342	1018825	3036968
37 Interest	6196079	67534	4125	12152	28373	33332	99784	56742	119441	84784	118445	259158	5312209
38 Interest on govt. obligations, State and local	103313	*1141	*102	*888	*2565	*1479	13017	7743	21582	13568	5063	11634	24533
39 Rents	1477066	*461	*6700	*4	*4102	*2763	40635	*14164	21495	4261	11939	27434	1343109
40 Royalties	286763	*139	*31009	*135038	*1297	*784	*10293	*9160	3538	*3970	1827	44088	45620
41 Net S-T cap gain less net LT loss	202299	*2381	*738	*421	*6703	*4763	29140	*8332	25106	16435	20027	13742	74510
42 Net L-T cap gain less net ST loss	1604332	57910	*11478	*8229	25764	13290	146985	124886	176277	127273	73044	170989	668207
43 Net gain, noncapital assets	141960	*11484	-	*3483	*1203	*853	36375	*6549	8651	*421	14255	1900	56786
44 Dividends, domestic corporations	673212	49018	*873	17752	30477	21588	80253	64334	91474	50816	68848	34217	163562
45 Dividends, foreign corporations	172427	38	-	*452	*34	*28	17255	*531	26736	6069	6028	32983	82272
46 Other receipts	1952501	164796	8084	87066	30856	70214	340907	79471	173369	160327	107509	247988	481913
47 Total deductions	14498112	123785	277658	82693	48699	149405	862900	126784	889635	521718	638284	1301201	9475350
48 Cost of sales and operations	2011903	1132	-	-	-	*15884	*170029	*5100	*318867	*24057	241751	347525	887558
49 Compensation of officers	842307	*6912	*95848	*1077	*4590	24962	116948	16380	52059	168895	35667	40722	278246
50 Repairs	78563	*272	*1043	*5	*630	*744	14686	*707	4857	2299	3380	8342	41599
51 Bad debts	431779	*345	-	-	*24	*1862	*4879	*2598	11081	*2353	5659	9967	393012
52 Rent paid on business property	224665	1315	*12149	*467	*387	7173	17178	6984	45499	9328	9933	20982	93269
53 Taxes paid	372209	9897	10221	6906	4013	8811	39338	7071	26179	19687	22240	42891	174956
54 Interest paid	3943645	52106	*1342	*27754	8841	13378	132259	41166	75220	65816	79201	171742	3274819
55 Contributions or gifts	27016	2176	*4	*-0	*-0	605	2397	*430	5299	3171	5278	2738	4919
56 Amortization	104012	*839	*26	*69	*368	*383	821	*132	6621	358	12267	13237	68892
57 Depreciation	1405076	2988	*8192	*393	1253	2998	20514	3696	17609	4308	9394	31575	1302156
58 Depletion	54800	6	*4725	*145	*294	*107	*1629	*1420	*10751	*525	4699	16022	14478
59 Advertising	100725	4	*437	*12	-	*771	2173	*152	739	*608	1595	3314	90918
60 Pension, prof sh, stock, annuity	76218	*3091	*18693	-	*71	*3591	*6100	*1372	5925	1571	5504	5376	24924
61 Employee benefit programs	162557	*350	*5669	*1154	*627	*532	8654	*800	6761	2889	14935	32176	88011
62 Net loss, noncapital assets	57828	*2370	*171	-	-	*62	*1307	*520	425	*1866	1439	8749	40921
63 Other deductions	4604808	39984	119137	44711	27601	67543	323988	38255	301743	213989	185344	545842	2696672
64 Total receipts less total deducts	4988382	269423	64726	198450	124137	86664	515657	273838	450571	326777	302043	561756	1814339
65 Const taxable inc frm rel frn corps	1036055	*44	-	-	-	-	*12621	*283	*11780	*2756	13350	100164	895058
66 Net income, total	5921124	268325	64624	197562	121572	85185	515260	266379	440770	315965	310330	650286	2684864
67 Net income, Form 1120-A	*1739	*63	*917	*423	*337	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	133248	133248	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	594617	*21637	*38361	*22907	*48517	*20318	182707	*11464	81849	*72188	20327	34579	39762
70 Statutory special deductions, total	996665	123045	9227	18988	32976	31789	124627	102379	116756	69308	92256	74684	200631
71 Net operating loss deduction	524797	91191	*8610	*6363	9092	17814	68429	57536	51319	33898	43543	50125	86877
72 Dividends received deduction	471868	31854	*616	12625	23883	13975	56198	44843	65437	35410	48713	24560	113755
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4359402	126792	17053	155942	40637	33268	211516	153460	243483	177018	198204	539048	2462982
75 Income tax before credits, total	1523437	44203	2704	52063	7448	6256	68007	54198	88568	62856	74924	185095	877114
76 Regular tax	1475831	39775	2704	51576	7429	6090	62854	51535	83149	60716	66801	182834	860368
77 Personal holding company tax	3175	-	-	*103	*10	*155	1650	*640	*265	-	346	6	1
78 Recapture of investment credit	25	-	-	-	-	-	-	-	-	-	-	25	-
79 Alternative minimum tax	38883	4071	-	*212	*9	*7	3448	1965	4967	1960	7532	1340	13371
80 Environmental tax	5084	150	-	*172	-	*4	*55	*59	187	180	245	660	3374
81 Foreign tax credit	402851	*226	*84	*28	*5	*3	7171	*89	13394	323	6811	38450	336267
82 U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*387	1	-	-	-	-	*102	*4	-	*5	239	24	13
85 General business credit	2512	*71	-	-	*33	*209	*977	-	*634	*462	3	83	40
86 Prior year minimum tax credit	21318	*165	-	-	-	-	*1460	*786	951	*2722	992	3302	10939
87 Income tax after credits, total	1096369	43740	2621	52035	7410	6044	58297	53319	73589	59343	66880	143236	529855

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	636095	23171	416218	98897	44925	25185	22597	2469	1483	486	280	198	185
2 Total assets	489428468	-	11989229	15499437	15790776	17732014	46414951	17314768	22907775	18171996	21126471	32179345	270301706
3 Cash	41195361	-	3431670	3559440	3342269	3061369	5809252	2533654	2743113	2051309	2149600	2835538	9678147
4 Notes and accounts receivable	89764293	-	1234289	2167908	2799948	3353761	11820812	4587398	5901437	4150029	4439450	7113146	42196114
5 Less: Allowance for bad debts	4228504	-	19058	23713	38392	62134	207277	153015	204554	208384	168259	381321	2762396
6 Inventories	16389536	-	534225	827954	861424	1038370	2220643	752370	1263729	1044231	604868	1013585	6228138
7 Investments in govt. obligations, Total	2916202	-	*2395	*5937	*48234	*30695	192465	60271	154138	183877	125370	270379	1842440
8 Tax-exempt securities	2367884	-	*16594	*37127	*36264	*43636	77655	71706	86116	*75772	259301	362454	1301260
9 Other current assets	31767062	-	472003	723964	873391	882904	2492066	1079293	1543101	1319422	1768555	2533256	18079109
10 Loans to stockholders	6987462	-	1230544	1265911	771328	442549	816631	232113	186829	150679	238298	38955	1613626
11 Mortgage and real estate loans	2879167	-	96624	163065	140317	167085	268379	*88421	25487	*15028	71387	30090	1813284
12 Other investments	90288597	-	248679	869313	853172	1347740	3113974	1335783	1873341	1949479	2773459	4760852	71162806
13 Depreciable assets	245203113	-	14727172	13447825	12636212	13849443	31055788	10647123	12504958	8487672	10452559	16236675	101157687
14 Less: Accumulated depreciation	116632747	-	10791444	8747720	8037868	8161712	16011824	5157668	6054510	3676421	4633552	7856819	37503210
15 Depletable assets	330321	-	*25038	*46424	*20044	*8650	*27306	*37940	*17139	*61224	48655	36212	1689
16 Less: Accumulated depletion	123907	-	*17360	*18423	*5838	*2746	*15065	*21384	*6545	*4132	16044	15769	600
17 Land	12700753	-	128266	365781	599470	892195	2027853	450492	812178	651910	543304	678440	5550863
18 Intangible assets (Amortizable)	39207241	-	434893	610266	554696	618546	1311961	1956422	1497894	1432181	2001953	3466580	25321849
19 Less: Accumulated amortization	11239023	-	216345	353343	332569	313167	451240	1587779	600295	442394	620746	848327	5472817
20 Other assets	39655657	-	451046	551722	668675	534831	1865572	401627	1164219	930515	1088315	1905419	30093717
21 Total liabilities	489428468	-	11989229	15499437	15790776	17732014	46414951	17314768	22907775	18171996	21126471	32179345	270301706
22 Accounts payable	42011942	-	937965	1157564	1435171	1659001	5390979	2422290	2532915	2389881	1981858	2536787	19567531
23 Mort, notes, and bonds under 1 yr	29686639	-	992994	993808	1246258	1294838	4119046	1546862	2573396	1608604	1580692	2309655	11420488
24 Other current liabilities	62822717	-	1473567	1567028	1540490	1856864	5834481	2230000	3260022	2746528	2898732	3743136	35671871
25 Loans from stockholders	17046301	-	2632456	2120226	1500491	1137069	2282755	466986	531980	292868	258062	207833	5615575
26 Mort, notes, bonds, 1 yr or more	108684086	-	2272137	2798120	2911932	3953642	11171711	3553697	4843622	3310052	4621086	9684844	59563244
27 Other liabilities	40465486	-	185119	398618	440814	625982	2170898	839936	1254012	858127	1458033	4585534	27648413
28 Net worth	188711297	-	3494991	6464073	6715620	7204618	15445080	6254997	7911830	6965937	8328009	9111557	110814585
29 Capital stock	23295662	-	1797732	1084471	1128722	1024332	2296322	941111	1586175	1074144	939875	1200771	10222006
30 Paid-in or capital surplus	94855682	-	1426814	1114725	961154	1054954	3429863	2041878	3491423	3546957	4857197	7088922	65841794
31 Retained earnings, appropriated	450046	-	*14314	*22306	*58844	*39994	112498	*95457	*16886	*48844	2735	2167	36002
32 Retained earnings, unappropriate	62743563	-	420029	2730626	3336249	3281371	5251283	1086171	895697	1646022	2158448	928976	41008690
33 Retained earnings (S CORP)	19010796	-	469863	1954894	1790640	2269125	5347871	2343009	2194866	899435	653900	694788	392407
34 Less: Cost of treasury stock	11644452	-	633761	442949	559990	465157	992757	252629	273217	249466	284146	804067	6686314
35 Total receipts	688609969	9142744	89230388	57677777	45961905	42014074	102465232	29275770	38969188	26327765	24313103	33918539	189313482
36 Business receipts	654201927	8055210	87605566	56616444	44909654	41053349	99621325	28356787	37325096	25167281	22763787	31722548	171004882
37 Interest	5612261	139858	57714	62627	81647	90767	193527	68066	150133	152183	163454	476910	3975376
38 Interest on govt. obligations, State and local	627961	*5344	*1729	4485	4800	7074	21121	5744	26197	16071	31153	35928	468316
39 Rents	1936528	28268	29375	15163	29522	68287	99270	18535	41088	45978	63206	114234	1383599
40 Royalties	3871321	*2689	*68547	*60177	*40742	*11414	22013	*7547	94940	43045	234649	59174	3226384
41 Net S-T cap gain less net LT loss	206139	93	*37779	*7047	*11005	*2428	15245	9758	7436	3877	23532	15228	72710
42 Net L-T cap gain less net ST loss	1817295	99408	76923	36986	111064	48911	233958	65786	121856	84054	132582	150417	655349
43 Net gain, noncapital assets	2923389	192129	83305	64479	67463	57661	247144	68693	174121	48963	113828	199408	1606196
44 Dividends, domestic corporations	283389	*3090	*1878	12612	12853	12403	40640	2155	5241	23175	30329	23376	115638
45 Dividends, foreign corporations	1157216	*2321	-	-	*129	-	*250	*2260	4557	*4599	22258	18858	1101985
46 Other receipts	15972545	614336	1267573	797758	693027	661780	1970739	670441	1018522	738539	734326	1102458	5703048
47 Total deductions	640712138	8037714	81505833	53752456	43140820	39165935	96551510	27358137	36447224	24748026	22275873	31559227	176169384
48 Cost of sales and operations	228446673	2469970	19900648	17378385	14327103	15310049	41429563	11876648	15295892	10718994	7301358	10679547	61758517
49 Compensation of officers	41998491	309624	13551824	8090490	4451781	3865980	5969316	1271940	1103014	466602	580068	470354	1867498
50 Repairs	6183105	89116	664750	474034	423587	442978	934869	265767	253111	197273	192516	286628	1958476
51 Bad debts	3286530	267329	58444	75300	108179	100802	370514	135463	152225	142232	107253	265466	1503322
52 Rent paid on business property	22670107	254310	4305564	2309161	1581502	1544420	2997326	725840	1042147	691862	815965	1149273	5252738
53 Taxes paid	24235669	346671	3274245	2043057	1858866	1751239	3862671	953810	1547478	836954	806155	1145189	5809332
54 Interest paid	12815595	266430	447832	391766	413482	484638	1274879	440760	591322	387931	473225	879950	6763380
55 Contributions or gifts	316755	14558	16401	15313	15110	16595	28209	6444	11109	9991	17974	16183	148869
56 Amortization	3418518	31908	102580	100344	51684	88855	203226	402948	256113	227174	226712	282920	1444055
57 Depreciation	26320908	271922	1343492	1231510	1018903	1202764	2687563	893041	1214059	794408	1047654	1650821	12964773
58 Depletion	28620	10	*3655	*107	*229	-	*3843	*11825	*664	333	1026	2649	4279
59 Advertising	8522917	95953	1013509	643377	572282	581522	1287839	276385	380375	319212	304945	313473	2734044
60 Pension, prof sh, stock, annuity	4371443	77438	662181	453896	336458	365773	539897	168378	214252	114318	108070	195020	1135762
61 Employee benefit programs	11247276	186011	785532	595032	561492	517960	1535436	700656	890204	640553	471970	850065	3512367
62 Net loss, noncapital assets	496042	11003	22091	15773	14725	25884	56917	18119	26060	10795	27913	23172	243589
63 Other deductions	246353489	3345461	35353085	19934912	17405437	12866476	33369443	9210111	13469199	9189394	9793068	13348518	69068386
64 Total receipts less total deducts	47897831	1105030	7724556	3925321	2821085	2848139	5913723	1917634	2521963	1579739	2037230	2359313	13144098
65 Const taxable inc frm rel frn corps	575526	2433	-	*13117	-	*254	-	-	*5502	*7357	9828	26457	510578
66 Net income, total	47845396	1102119	7722827	3933954	2816286	2841318	5892602	1911890	2501269	1571025	2015905	2349841	13186360
67 Net income, Form 1120-A	346470	*11975	222761	82693	29041	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	19508	19508	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	20405218	535361	6238740	2894455	1810870	1945618	3561768	1117805	1073691	443647	449995	191667	141601
70 Statutory special deductions, total	5177613	228346	645523	313608	216485	216329	616322	165035	332350	208806	273215	229333	1732260
71 Net operating loss deduction	4629550	223991	644202	304315	207673	207107	585327	161502	328219	187088	244807	203772	1331549
72 Dividends received deduction	544410	*4355	*1321	9293	8812	9222	30996	3534	4132	21718	28408	22177	400443
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	22313927	338412	838564	727795	790099	704077	1721137	629426	1098856	920931	1292910	1929769	11321951
75 Income tax before credits, total	7371071	114426	146483	126673	169527	170611	540766	215130	385496	326449	457980	692671	4024857
76 Regular tax	7205079	109126	143403	126628	167886	167728	527387	211179	373406	313853	444199	666915	3953366
77 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	3	1
79 Alternative minimum tax	141686	4721	*3066	*16	*1641	2873	13284	3835	11522	11727	11922	23125	53955
80 Environmental tax	23006	403	*11	*8	-	-	95	116	568	782	1539	2523	16962
81 Foreign tax credit	706223	*4175	-	*2896	*360	*194	6334	5038	18198	6512	24057	34582	603877
82 U.S. Possessions tax credit	11699	-	-	74	284	646	*699	902	3114	5980	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*483	-	*51	-	-	-	-	-	-	-	424	-	8
85 General business credit	233613	*1292	2992	3788	1682	3828	20411	5779	9554	4458	6597	11195	162038
86 Prior year minimum tax credit	165177	*614	-	*118	*1940	*550	4710	4595	10803	4883	11017	8284	117664
87 Income tax after credits, total	6253877	108345	143441	119798	165262	165394	508612	198816	343827	304617	415885	638610	3141270

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 52
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	12350	*226	2812	2574	2199	1790	2317	247	116	***	15	***	17
2 Total assets	33659931	-	114505	418383	803803	1263843	4568006	1691157	1619180	***	1127792	***	19806445
3 Cash	1711818	-	39455	51185	114368	71574	283584	98191	103824	***	95340	***	710978
4 Notes and accounts receivable	2868060	-	*234	*22670	32003	49644	177281	96616	99933	***	36334	***	2246293
5 Less: Allowance for bad debts	121687	-	-	-	-	31	*294	*738	10655	***	642	***	106729
6 Inventories	455098	-	*1140	*221	*8507	19834	39615	16244	34856	***	29738	***	261613
7 Investments in govt. obligations, Total	*20087	-	-	*173	-	-	-	-	*515	***	16005	***	3394
8 Tax-exempt securities	*16229	-	-	-	-	-	*11914	*3041	*1275	***	-	***	-
9 Other current assets	1051956	-	*826	*1315	42857	13475	90406	21904	68321	***	47097	***	703918
10 Loans to stockholders	1274173	-	*5455	*8146	26739	*44962	134226	*64636	*17098	***	29323	***	932212
11 Mortgage and real estate loans	188839	-	*5112	*10827	*16456	*11248	*77331	*17643	*309	***	15693	***	15892
12 Other investments	5352065	-	-	*4232	*40964	*11747	220166	124927	82354	***	124446	***	4330781
13 Depreciable assets	25189359	-	*118785	740991	1153488	1628588	4572223	1706960	1655629	***	1139427	***	10870332
14 Less: Accumulated depreciation	10121683	-	*73301	485104	770892	834661	1839830	624594	722861	***	530752	***	3703968
15 Depletable assets	*8241	-	-	-	-	-	*3830	-	-	***	-	***	-
16 Less: Accumulated depletion	*861	-	-	-	-	-	*516	-	-	***	-	***	-
17 Land	3117418	-	*4169	46631	111638	224297	605540	136457	202755	***	112567	***	1528764
18 Intangible assets (Amortizable)	981185	-	-	*3119	*12594	10377	66897	28340	30762	***	29902	***	771956
19 Less: Accumulated amortization	325624	-	-	*2333	*9577	5831	24670	8834	20702	***	8546	***	239087
20 Other assets	1995258	-	*12630	*16309	24658	18621	150304	10364	75767	***	-8140	***	1480096
21 Total liabilities	33659931	-	114505	418383	803803	1263843	4568006	1691157	1619180	***	1127792	***	19806445
22 Accounts payable	1130177	-	*760	*9034	19809	24244	129151	73972	53736	***	41143	***	681133
23 Mort, notes, and bonds under 1 yr	1821427	-	*10034	*8031	24469	57310	245467	137634	117062	***	138303	***	1005411
24 Other current liabilities	2687859	-	*3243	9658	52361	32328	216908	65074	113994	***	74479	***	2003056
25 Loans from stockholders	1552285	-	*26759	175735	66241	119926	294534	140162	*49586	***	19410	***	632698
26 Mort, notes, bonds, 1 yr or more	12057715	-	*30403	124319	258708	531061	2408530	892628	850577	***	501140	***	5589423
27 Other liabilities	1831848	-	*-0	*1368	*8408	-15350	67348	48496	38358	***	1441	***	1499433
28 Net worth	12578619	-	43305	90238	373807	514324	1206068	333191	395866	***	351876	***	8395292
29 Capital stock	3076174	-	23173	44716	97414	59058	288039	212949	114098	***	54217	***	2028700
30 Paid-in or capital surplus	5829548	-	*5080	*11760	*98819	141784	586362	154731	610239	***	159970	***	3543128
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	3421280	-	-4525	*38305	61949	131898	183130	-33301	-351088	***	187289	***	3042242
33 Retained earnings (S CORP)	811788	-	*20201	43812	174236	228447	236938	1222	31690	***	736	***	12692
34 Less: Cost of treasury stock	560171	-	*624	*48355	*58612	*46863	88401	*2410	*9073	***	50336	***	231469
35 Total receipts	30204221	*377663	250692	613957	1107031	1360627	3827571	1431933	1307824	***	758919	***	17816121
36 Business receipts	28030782	*350549	238116	606879	1062335	1338224	3691025	1336518	1206954	***	682701	***	16281486
37 Interest	281597	*291	*2343	*1399	6589	3505	10994	*3692	11169	***	6452	***	201883
38 Interest on govt. obligations, State and local	9055	-	-	-	-	-	*4600	*383	*1891	***	6	***	1327
39 Rents	150817	*399	*472	*1498	*591	*2069	*4048	*2603	*5216	***	8676	***	111457
40 Royalties	*64337	-	-	-	-	-	-	*376	-	***	224	***	60746
41 Net S-T cap gain less net LT loss	*25833	-	-	-	-	-	*2423	*158	169	***	499	***	22585
42 Net L-T cap gain less net ST loss	241107	*11535	*289	*1576	*25471	-	*31522	*11036	*27150	***	34261	***	78684
43 Net gain, noncapital assets	117408	13322	*5882	-	*6513	*51	16293	*2594	*13098	***	4903	***	54085
44 Dividends, domestic corporations	33216	-	-	-	*260	*13	*2528	*174	*2132	***	5920	***	21262
45 Dividends, foreign corporations	*76759	-	-	-	-	-	-	-	*11	***	3234	***	73514
46 Other receipts	1173310	*1566	*3589	*2605	5272	16764	64138	74399	40034	***	12044	***	909093
47 Total deductions	27942290	*341936	226119	544312	1006004	1223652	3495407	1304420	1208137	***	699270	***	16686067
48 Cost of sales and operations	11821328	*124916	*10781	*27991	124176	209573	759477	279937	257299	***	206387	***	9514221
49 Compensation of officers	460750	8888	*23072	*26025	101554	54978	103532	30451	17948	***	11705	***	60077
50 Repairs	466922	*3915	10761	22420	43670	40315	95401	49759	37526	***	13885	***	127921
51 Bad debts	137459	208	-	*17	*285	2469	9278	2623	17979	***	2559	***	100277
52 Rent paid on business property	908680	*286	44446	*79475	52727	109016	174721	57125	18967	***	17042	***	298772
53 Taxes paid	1449486	*32207	14783	43306	84054	84484	230575	78253	73456	***	37591	***	696569
54 Interest paid	1176817	*46804	*3889	11547	26799	55726	219218	76791	91913	***	44605	***	537790
55 Contributions or gifts	30644	-	*145	-	*161	*100	746	*477	*383	***	383	***	27526
56 Amortization	104534	5601	-	*1295	*370	1414	9995	3870	4259	***	2949	***	71429
57 Depreciation	1317964	*29677	*8707	31084	50121	78598	241296	86451	82333	***	49833	***	578747
58 Depletion	*296	-	-	-	-	-	-	-	*80	***	215	***	-
59 Advertising	590024	*20067	*9766	14761	19979	17710	93294	27094	32085	***	19004	***	307086
60 Pension, prof sh, stock, annuity	74780	2521	-	*2639	*4276	-	*7369	*1238	*2305	***	1343	***	47201
61 Employee benefit programs	428040	8299	*1373	-	*1178	14844	40973	16264	10857	***	15419	***	290324
62 Net loss, noncapital assets	65610	-	-	-	*413	-	*816	*338	*432	***	1734	***	61720
63 Other deductions	8908955	*58547	98395	283754	496242	554424	1508717	593748	560314	***	274615	***	3966406
64 Total receipts less total deducts	2261931	*35727	24573	69644	101027	136975	332164	127513	99687	***	59648	***	1130054
65 Const taxable inc frm rel frn corps	22890	-	-	-	-	-	-	-	-	***	946	***	21945
66 Net income, total	2275766	*35727	24573	69644	101027	136975	327564	127130	97795	***	60588	***	1150672
67 Net income, Form 1120-A	*8757	-	*7493	*17	*1247	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	*1274	*1274	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	637016	23898	*8332	62841	54932	104217	217159	96574	43454	***	3355	***	3144
70 Statutory special deductions, total	267825	*11817	*6793	*1932	*18391	2760	25833	*13731	19514	***	22212	***	130112
71 Net operating loss deduction	193208	*11817	*6793	*1932	*18209	2751	24009	*13609	17821	***	17998	***	64189
72 Dividends received deduction	74617	-	-	-	*182	*9	*1825	*121	*1692	***	4214	***	65923
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	1385688	*12	*9447	*4871	27703	29997	84572	*16828	35306	***	35021	***	1030512
75 Income tax before credits, total	478536	*19	*1707	*731	6496	8175	27093	*5855	12274	***	12888	***	363504
76 Regular tax	468756	*2	*1707	*731	5085	8162	25709	*5535	11894	***	11983	***	359531
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	7454	2	-	-	*1411	*13	*1384	*321	*364	***	862	***	1984
80 Environmental tax	1689	-	-	-	-	-	-	-	*16	***	43	***	1510
81 Foreign tax credit	*35906	-	-	-	-	-	-	-	*4557	***	90	***	31259
82 U.S. Possessions tax credit	5848	-	-	-	-	-	-	-	2030	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	22585	-	*6	-	*184	-	*155	*272	*335	***	264	***	19978
86 Prior year minimum tax credit	31092	-	-	-	-	-	-	-	*77	***	2621	***	26413
87 Income tax after credits, total	383105	*19	*1700	*731	6313	8175	26938	*5583	5275	***	9913	***	285854

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 53
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	48544	*1383	32248	7670	3156	2428	1519	*56	45	***	9	***	***
2 Total assets	17278524	-	905159	1191461	1114396	1704448	2498962	*394252	643962	***	654006	***	***
3 Cash	1629184	-	230577	186499	176991	266997	306318	*53051	50141	***	56911	***	***
4 Notes and accounts receivable	2368006	-	54029	155283	147718	275091	458476	*47323	143016	***	90907	***	***
5 Less: Allowance for bad debts	74231	-	-	-	*357	*1975	6887	*3245	*4783	***	3097	***	***
6 Inventories	992038	-	51739	80678	63077	88380	113032	*12889	53534	***	43042	***	***
7 Investments in govt. obligations, Total	*19818	-	*771	-	*2485	-	*16562	-	-	***	-	***	***
8 Tax-exempt securities	*167441	-	-	-	-	*22631	*5324	*1940	-	***	-	***	***
9 Other current assets	707822	-	26180	21182	50097	54951	89903	*8062	44280	***	54188	***	***
10 Loans to stockholders	317426	-	49396	98915	35649	34228	39506	*38875	*3902	***	-	***	***
11 Mortgage and real estate loans	*47037	-	-	*6952	*1370	*11272	*27443	-	-	***	-	***	***
12 Other investments	1833293	-	*17493	*32021	49915	134609	189896	*84619	*24418	***	34734	***	***
13 Depreciable assets	12508621	-	1446843	1414609	1037298	1492664	1886311	*277587	565787	***	484131	***	***
14 Less: Accumulated depreciation	7339659	-	1085201	923889	608019	918852	1076734	*193022	335555	***	257793	***	***
15 Depletable assets	*9203	-	*124	-	-	-	*9079	-	-	***	-	***	***
16 Less: Accumulated depletion	*6816	-	*100	-	-	-	*6716	-	-	***	-	***	***
17 Land	784034	-	*21669	*28246	44906	61100	176456	*23555	*23940	***	17182	***	***
18 Intangible assets (Amortizable)	1899359	-	47002	58802	27445	106782	62128	*25185	*71052	***	159326	***	***
19 Less: Accumulated amortization	430397	-	17340	29897	14101	54806	31458	*7006	*43127	***	46198	***	***
20 Other assets	1846344	-	61975	62060	99922	131377	240323	*24440	47356	***	20675	***	***
21 Total liabilities	17278524	-	905159	1191461	1114396	1704448	2498962	*394252	643962	***	654006	***	***
22 Accounts payable	860518	-	49761	72931	52849	95074	166333	*20240	49702	***	52409	***	***
23 Mort, notes, and bonds under 1 yr	581471	-	33869	54936	45865	93545	130454	*12339	*54363	***	19116	***	***
24 Other current liabilities	1418179	-	71795	65214	49432	105972	165430	*24059	62776	***	59975	***	***
25 Loans from stockholders	1008028	-	280485	181848	87023	66920	215294	-	*3095	***	-	***	***
26 Mort, notes, bonds, 1 yr or more	3773939	-	237224	354094	293709	365255	579138	*57800	135088	***	110169	***	***
27 Other liabilities	1537181	-	7224	*20137	*76589	96486	225867	*25476	*65006	***	44707	***	***
28 Net worth	8099208	-	224802	442300	508929	881196	1016445	*254339	273932	***	367630	***	***
29 Capital stock	1087847	-	172140	96339	102402	101213	140788	*10410	4078	***	100461	***	***
30 Paid-in or capital surplus	1845206	-	37038	49666	36678	59050	156738	*347555	*45802	***	143688	***	***
31 Retained earnings, appropriated	*37100	-	-	-	*10152	*18324	*8624	-	-	***	-	***	***
32 Retained earnings, unappropriate	4947616	-	175605	226263	381682	556930	629366	*-140027	137822	***	156403	***	***
33 Retained earnings (S CORP)	951694	-	12559	116608	64798	218937	181067	*36401	*86864	***	-	***	***
34 Less: Cost of treasury stock	770255	-	*172540	*46576	*86783	73259	100136	-	*633	***	32923	***	***
35 Total receipts	29287478	*143149	5704645	3047787	2091413	3233521	4025726	*415794	1013756	***	1184508	***	***
36 Business receipts	28253690	*141512	5670860	3024395	2012240	3192209	3937858	*395698	981168	***	1132489	***	***
37 Interest	445357	*1	1167	1724	8687	14888	16258	*3466	9374	***	5726	***	***
38 Interest on govt. obligations, State and local	19803	-	-	-	*15	*1686	*1167	*191	*745	***	1213	***	***
39 Rents	25089	-	*2006	*714	*2900	*1596	4180	*357	*169	***	2178	***	***
40 Royalties	171471	-	-	-	*12044	-	-	*5974	*27	***	37606	***	***
41 Net S-T cap gain less net LT loss	*3426	-	-	-	*63	*292	-	-	*3044	***	26	***	***
42 Net L-T cap gain less net ST loss	56768	-	-	*85	*24919	*1428	*1971	*15	*9333	***	1176	***	***
43 Net gain, noncapital assets	37418	-	*4221	*3153	*15330	2400	2446	*955	*355	***	491	***	***
44 Dividends, domestic corporations	22589	-	-	*1438	*285	*329	2647	*103	*64	***	299	***	***
45 Dividends, foreign corporations	21216	-	-	-	-	-	-	-	-	***	-	***	***
46 Other receipts	230650	*1636	26391	16278	14931	18693	59199	*9034	9478	***	3304	***	***
47 Total deductions	27186370	*116166	5297780	2861417	1947926	3029199	3807061	*395111	942533	***	1122828	***	***
48 Cost of sales and operations	9306059	*14506	1726334	918243	499233	965601	1708605	*165298	326771	***	331134	***	***
49 Compensation of officers	1746175	*7628	544183	321100	174436	260974	311969	*11810	26572	***	14439	***	***
50 Repairs	366588	*3958	59742	45483	36303	54394	59924	*2295	10134	***	10597	***	***
51 Bad debts	113393	*1021	6748	8541	17999	21014	23058	*3147	4543	***	3086	***	***
52 Rent paid on business property	1577295	*22618	381264	244249	101109	154625	147026	*7257	124489	***	46055	***	***
53 Taxes paid	1303808	*5670	271678	132202	112061	141576	178867	*16954	35206	***	30899	***	***
54 Interest paid	704866	*42	30635	48433	35191	41585	62296	*5352	13778	***	12547	***	***
55 Contributions or gifts	22095	-	1337	1932	1551	3927	2713	*144	*319	***	1199	***	***
56 Amortization	116526	*1061	4219	5852	3664	12250	9078	*1676	*16378	***	7087	***	***
57 Depreciation	941814	*163	93291	105508	70611	115027	119979	*12617	47296	***	44511	***	***
58 Depletion	*224	-	*47	-	-	-	*177	-	-	***	-	***	***
59 Advertising	599681	*3538	87169	70145	28264	79129	61098	*2236	17247	***	78991	***	***
60 Pension, prof sh, stock, annuity	161545	*243	*9363	*19707	*5115	28461	31654	*385	6413	***	1242	***	***
61 Employee benefit programs	303171	*691	26063	17558	33436	23379	57649	*11718	*29878	***	34857	***	***
62 Net loss, noncapital assets	14250	-	*6848	-	*203	*580	*696	*10	*629	***	2550	***	***
63 Other deductions	9908881	*55026	2048859	922463	828749	1126676	1032271	*154211	282880	***	503634	***	***
64 Total receipts less total deducts	2101108	*26983	406866	186370	143487	204322	218665	*20683	71223	***	61680	***	***
65 Const taxable inc frm rel frn corps	12008	-	-	-	-	-	-	-	-	***	-	***	***
66 Net income, total	2093312	*26983	406866	186370	143472	202636	217498	*20491	70478	***	60467	***	***
67 Net income, Form 1120-A	17232	-	9684	*7250	*298	-	-	-	-	***	-	***	***
68 Net income, Form 1120F	*692	*692	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120S	803064	*26291	334828	119440	55332	101336	101147	*2443	*21513	***	-	***	***
70 Statutory special deductions, total	131788	-	19074	20626	17177	13472	7301	*5572	*7124	***	2217	***	***
71 Net operating loss deduction	114608	-	19074	*19619	16977	13242	*5307	*5500	*7079	***	2008	***	***
72 Dividends received deduction	17179	-	-	*1007	*200	*231	1994	*72	*45	***	209	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
74 Income subject to tax	1159462	*692	52963	46676	70964	87827	109050	*12476	*41842	***	58250	***	***
75 Income tax before credits, total	355620	*149	8188	7337	13792	18673	30733	*4071	14690	***	20669	***	***
76 Regular tax	352954	*149	8188	7337	13792	18566	30413	*4039	*14219	***	19871	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	***
79 Alternative minimum tax	1678	-	-	-	-	*107	*320	*32	*467	***	732	***	***
80 Environmental tax	978	-	-	-	-	-	-	-	*4	***	66	***	***
81 Foreign tax credit	12881	-	-	-	-	-	-	-	-	***	581	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	***
85 General business credit	3572	-	*27	*39	*85	*104	*348	-	*653	***	265	***	***
86 Prior year minimum tax credit	2240	-	-	-	-	*30	*294	-	*512	***	251	***	***
87 Income tax after credits, total	336926	*149	8161	7299	13707	18539	30091	*4071	13524	***	19573	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	192551	6825	126297	27035	15134	7543	7669	1015	588	179	109	82	74
2 Total assets	163992262	-	3421681	4245564	5226027	5236600	16158026	7185188	9404903	6446212	7848259	12392454	86427348
3 Cash	15759049	-	1057033	1140430	1175909	936592	2336916	1216036	1278561	875171	895231	1120799	3726371
4 Notes and accounts receivable	38186957	-	464970	734781	1305495	1455844	5557935	2593154	3060526	1982785	2113988	2939351	15978128
5 Less: Allowance for bad debts	952538	-	*6418	*4373	5152	33400	65924	43288	64263	43707	56767	77583	551664
6 Inventories	4538290	-	83561	145784	224040	359563	868685	292078	590275	451362	258433	495336	769172
7 Investments in govt. obligations, Total	909176	-	-	*5390	*34647	*26772	*17776	*29409	107285	*86220	20262	171570	409845
8 Tax-exempt securities	712509	-	*16495	*5620	*1746	-	*25000	*36233	*30142	*53345	144835	50427	348666
9 Other current assets	12941973	-	165472	226350	386340	324229	1077009	432167	700945	445209	773583	1081313	7329355
10 Loans to stockholders	1827819	-	452785	390547	325561	78645	221796	59852	60162	12294	42652	4725	178800
11 Mortgage and real estate loans	1081610	-	*59207	*22826	81543	*9338	133265	*13542	*9489	-	305	11158	740936
12 Other investments	35231393	-	69857	268374	307485	498406	1059450	495830	925170	849390	1588605	1719878	27448948
13 Depreciable assets	65115060	-	3581334	2908025	3365802	3304207	9138542	3376315	4131205	2238593	2596608	7600344	22874086
14 Less: Accumulated depreciation	36202409	-	2660202	1817761	2280064	2047960	5214751	1794546	2232714	1231077	1383808	4555376	10984151
15 Depletable assets	136868	-	*3025	*29618	*11321	*201	-	*277	*13641	*56814	54	21916	-
16 Less: Accumulated depletion	22547	-	*2836	*5569	*2561	-	-	*200	*5730	*3788	-	1864	-
17 Land	1459466	-	*2163	40164	44801	102614	214899	60104	105211	44903	64244	148706	631657
18 Intangible assets (Amortizable)	15969669	-	134676	125312	273961	110933	443421	299043	721651	459085	739005	1463588	11198994
19 Less: Accumulated amortization	4933704	-	66896	78073	193119	32314	148893	98701	376159	142407	250196	474601	3072344
20 Other assets	12233622	-	67455	108118	168273	142930	492899	217881	349506	312018	301225	672769	9400548
21 Total liabilities	163992262	-	3421681	4245564	5226027	5236600	16158026	7185188	9404903	6446212	7848259	12392454	86427348
22 Accounts payable	16948147	-	252629	390578	689724	611401	2717032	1430272	1293174	1047208	1004025	1306574	6205529
23 Mort, notes, and bonds under 1 yr	11528090	-	372876	290591	486839	305730	1868292	643921	1116889	578631	444293	1193780	4226249
24 Other current liabilities	26747107	-	453063	638429	587927	650289	2421609	967242	1447750	1118979	1217953	1434073	15809793
25 Loans from stockholders	5547380	-	827904	653053	566444	370174	619607	77133	150364	73780	26492	58357	2124071
26 Mort, notes, bonds, 1 yr or more	30701170	-	560531	428562	553019	757717	2402904	898613	1570801	885062	1591140	5232367	15820456
27 Other liabilities	14817852	-	47987	154987	131401	246426	644263	192149	502927	243535	511893	3170099	8972184
28 Net worth	57702515	-	906692	1689363	2210673	2294864	5484320	2975858	3322997	2499016	3052462	-2795	33269065
29 Capital stock	6718007	-	701951	264257	468751	249985	730938	354667	626271	372290	390286	217092	2341520
30 Paid-in or capital surplus	28343508	-	283455	262649	285817	384446	818425	880506	1109647	1253156	1936074	2108180	19021154
31 Retained earnings, appropriated	95888	-	-	*5437	*5991	*7976	*6198	*55674	*1457	*5670	2735	150	4600
32 Retained earnings, unappropriate	20998119	-	-115450	1017606	1115952	1084389	2072433	745268	539930	626218	452775	-2250829	15709827
33 Retained earnings (S CORP)	7338969	-	136502	246059	587142	664929	2211546	1035191	1148829	333343	395835	199878	379714
34 Less: Cost of treasury stock	5791977	-	99765	106645	252980	96861	355221	95448	103137	91661	125243	277267	4187750
35 Total receipts	243504192	1751076	26473076	18344046	17647643	15715858	46769514	13549807	18941723	9975618	9343242	12358416	52634173
36 Business receipts	231718621	1443854	25936155	18089901	17378738	15357021	45814166	13240542	18342524	9524891	8632162	11326407	46632259
37 Interest	1750362	3971	16126	19599	27540	27940	62961	34931	61985	56880	69580	192295	1176553
38 Interest on govt. obligations, State and local	406762	-	-	*382	*1032	*1219	8761	3692	6694	6522	10762	11672	356025
39 Rents	379247	*907	*1587	*5263	6289	54059	19434	4698	13418	4958	8840	42629	217166
40 Royalties	1585057	*13	*1339	*47629	*28035	*10645	*5133	*198	75933	*437	152095	38547	1225052
41 Net S-T cap gain less net LT loss	72490	-	*2972	*199	*126	*1870	11162	*6886	*1929	*1483	9584	5739	30540
42 Net L-T cap gain less net ST loss	394402	*13798	*9589	*3023	24957	5687	62070	*9902	48984	46808	23474	32546	113563
43 Net gain, noncapital assets	759645	*28352	44789	27907	26982	24001	112916	7056	76965	11331	25197	154495	219653
44 Dividends, domestic corporations	111487	-	*844	*5696	6578	3451	29905	*669	1741	1367	22506	6995	31736
45 Dividends, foreign corporations	395286	*2192	-	-	-	-	-	*2260	*3728	*2954	17854	15050	351247
46 Other receipts	5930834	257988	459673	144446	147365	229965	643006	238973	307822	317987	371189	532041	2280378
47 Total deductions	226406933	1481156	24120774	17274618	16636612	14770544	44393554	12715015	17745432	9400731	8473989	11564549	47829959
48 Cost of sales and operations	89668095	667511	6919171	7226886	6200420	7443770	23446149	6423071	8062395	5085981	3139028	3710117	11343596
49 Compensation of officers	13640210	82503	3116022	2202284	1447442	1413386	2702949	672267	552849	245495	279330	227213	698470
50 Repairs	1439860	5010	132143	81210	110117	92580	203842	94247	95614	47120	65264	114646	398068
51 Bad debts	823929	121772	11802	19366	31177	32629	114853	37200	56718	33805	18322	54697	291587
52 Rent paid on business property	6813617	37305	893577	489580	513863	490033	1023492	299523	402113	220216	302269	451663	1689983
53 Taxes paid	8478291	41647	889963	533775	755261	664956	1649758	373892	803947	279829	288176	363921	1833165
54 Interest paid	3514857	13679	139386	78813	97585	103846	356627	124751	211377	104766	159243	414103	1710680
55 Contributions or gifts	100122	*382	5663	3815	6862	6940	16762	2658	5823	2453	4071	6225	38469
56 Amortization	1014923	*3595	13643	16624	11408	24544	67505	55450	85421	41289	86332	172188	436923
57 Depreciation	8842702	28391	385962	311718	340861	371057	1007827	349222	566320	266886	382724	781441	4050293
58 Depletion	*5794	-	*172	*107	-	-	*71	-	*583	310	29	243	4278
59 Advertising	3132611	18554	277600	207955	306363	229054	683979	108285	182651	89127	66277	73803	888963
60 Pension, prof sh, stock, annuity	1481197	*5615	122122	111111	112876	111587	251426	82192	83626	66488	51980	70241	411933
61 Employee benefit programs	3947758	20215	254858	164061	222312	193995	601324	245437	505766	135515	201040	277950	1125283
62 Net loss, noncapital assets	200669	*454	*3631	9425	9457	18240	16754	14463	17505	4519	13565	6079	86577
63 Other deductions	83302297	434523	10955059	5817887	6470605	3573925	12250236	3832357	6112722	2776932	3416339	4840020	22821693
64 Total receipts less total deducts	17097259	269920	2352302	1069428	1011031	945315	2375960	834792	1196292	574887	869253	793867	4804214
65 Const taxable inc frm rel frn corps	336515	2433	-	-	-	-	-	-	*2545	*7298	8540	23179	292520
66 Net income, total	17027013	272353	2352302	1069046	1009999	944096	2367199	831100	1192143	575663	867030	805375	4740709
67 Net income, Form 1120-A	101562	*868	50425	42400	*7870	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	4992	4992	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7041091	147430	1905531	725585	599065	628160	1408511	450799	552738	156974	240962	86878	138458
70 Statutory special deductions, total	1606463	76970	210853	109068	82767	60149	257912	80329	148120	46874	134407	107909	291103
71 Net operating loss deduction	1410763	74778	210262	105393	78109	57989	234812	77791	146427	43139	111538	99118	171406
72 Dividends received deduction	195700	*2192	*591	*3675	4658	2160	23100	*2538	1693	3735	22869	8791	119697
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	8395999	47953	235918	235233	328364	265327	702770	300345	494364	371815	491876	610587	4311448
75 Income tax before credits, total	2801703	16966	40823	39604	73987	67454	220855	102625	174125	128200	176136	224136	1536792
76 Regular tax	2733918	14959	40489	39588	73881	66552	215965	100577	168112	126595	169285	210413	1507503
77 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	3	1
79 Alternative minimum tax	59652	*1745	*333	*16	*106	*891	4823	1992	5755	1313	6265	12914	23498
80 Environmental tax	7864	*15	-	-	-	-	*67	56	258	289	585	804	5789
81 Foreign tax credit	424573	*1371	-	-	*355	*118	*5968	*3260	*4415	5116	16287	19492	368193
82 U.S. Possessions tax credit	2235	-	-	74	-	-	-	-	-	2161	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	8	-	-	-	-	-	-	-	-	-	-	-	8
85 General business credit	147251	*670	*1676	*2084	*762	*2880	10770	3493	6953	2785	2473	6155	106550
86 Prior year minimum tax credit	68391	-	-	-	*1940	*370	1769	*1323	6962	2396	3991	4215	45424
87 Income tax after credits, total	2159245	14925	39147	37447	70930	64086	202348	94548	155795	115741	153386	194274	1016617

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 7310
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	17162	*407	11290	2429	1169	564	1056	146	59	*15	13	***	***
2 Total assets	17036772	-	263835	387162	399658	373739	2272619	1065574	848302	*506834	908859	***	***
3 Cash	1886311	-	88844	130092	106844	88790	449722	277755	141777	*67766	107549	***	***
4 Notes and accounts receivable	5170668	-	37646	96501	141653	134505	1072942	506592	340500	*240003	296584	***	***
5 Less: Allowance for bad debts	57145	-	-	-	*183	*1852	9560	*8473	6072	*1559	7241	***	***
6 Inventories	352257	-	*925	*8107	*2238	*31662	122089	*29768	79198	*7778	22023	***	***
7 Investments in govt. obligations, Total	*13704	-	-	-	*5729	-	*7976	*-0	-	-	-	***	***
8 Tax-exempt securities	*6984	-	*1548	-	-	-	*5436	-	-	-	-	***	***
9 Other current assets	2308452	-	6056	*5016	42441	16940	124696	55964	57503	*30436	79581	***	***
10 Loans to stockholders	174646	-	51837	*37651	*13149	*11834	33371	*13108	*5284	1848	1961	***	***
11 Mortgage and real estate loans	*5631	-	-	-	-	-	*4478	-	-	-	16	***	***
12 Other investments	2866251	-	*10146	*18153	*11352	*6928	154088	*12237	32905	*51742	79514	***	***
13 Depreciable assets	4166245	-	252546	188869	125019	176150	706915	374060	244833	*102058	387876	***	***
14 Less: Accumulated depreciation	2396336	-	190617	109812	66061	100831	465034	217060	120196	*62542	229855	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	112853	-	*1299	-	-	*8384	*9732	*9015	*6963	*3129	16727	***	***
18 Intangible assets (Amortizable)	1331543	-	3775	*6532	*278	-	35185	*14006	*70947	*63985	151264	***	***
19 Less: Accumulated amortization	311088	-	1990	*917	*103	-	8827	*1523	*44979	*15568	58344	***	***
20 Other assets	1405794	-	1821	6970	*17301	*1230	29410	124	39640	*17758	61205	***	***
21 Total liabilities	17036772	-	263835	387162	399658	373739	2272619	1065574	848302	*506834	908859	***	***
22 Accounts payable	5047937	-	31680	87511	95843	120194	806366	567414	263622	*267576	332804	***	***
23 Mort, notes, and bonds under 1 yr	831515	-	44323	*20091	*7763	*19535	212822	54028	14858	*21616	11480	***	***
24 Other current liabilities	3295324	-	36724	63704	68676	52055	399777	120501	193260	*126934	185893	***	***
25 Loans from stockholders	401217	-	52369	*27243	*5894	*12442	99873	*4462	*5446	-	2000	***	***
26 Mort, notes, bonds, 1 yr or more	2554927	-	*43358	*216	*33533	*42148	139542	130357	*85108	*44041	356000	***	***
27 Other liabilities	1096441	-	*123	*31485	*7818	*153	50901	*30097	72714	*1671	65010	***	***
28 Net worth	3809410	-	55258	156912	180131	127211	563339	158714	213294	*44996	-44327	***	***
29 Capital stock	240837	-	27619	17145	14860	8651	40032	14860	5676	*1935	1280	***	***
30 Paid-in or capital surplus	2339608	-	*-1058	*17997	*12047	*109	99778	*16714	87551	*26132	240640	***	***
31 Retained earnings, appropriated	*34335	-	-	-	-	-	*623	*33712	-	-	-	***	***
32 Retained earnings, unappropriate	1075002	-	21444	118712	90568	79429	338996	*4844	-17534	*-9312	-257634	***	***
33 Retained earnings (S CORP)	592246	-	18593	*15015	*72499	*39221	147980	102546	*150284	*29685	-3724	***	***
34 Less: Cost of treasury stock	472618	-	*11340	*11956	*9843	*200	64070	*13963	*12684	*3446	24889	***	***
35 Total receipts	29127760	*274696	3058798	1934519	2445973	1580015	8376673	2090782	1746325	*1317417	876786	***	***
36 Business receipts	28394744	*134195	3006493	1925440	2435920	1574431	8309590	2046859	1727765	*1307710	853222	***	***
37 Interest	127400	*1130	*645	3005	*1136	1896	11021	*2334	2541	*1594	4059	***	***
38 Interest on govt. obligations, State and local	*1673	-	-	*224	-	-	*307	*32	*816	*64	-	***	***
39 Rents	26922	-	-	*3762	-	*787	*578	*1123	*88	*6	1905	***	***
40 Royalties	27181	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*1007	-	-	-	-	-	-	-	*390	*37	8	***	***
42 Net L-T cap gain less net ST loss	13357	-	*250	-	*596	-	*1506	*49	*1045	*81	219	***	***
43 Net gain, noncapital assets	35575	-	-	-	-	*44	30070	-	*136	*28	128	***	***
44 Dividends, domestic corporations	3476	-	*651	-	*1456	-	*588	*140	*1	*110	-0	***	***
45 Dividends, foreign corporations	79457	-	-	-	-	-	-	-	-	-	10191	***	***
46 Other receipts	416966	*139370	50759	*2088	*6865	*2857	23013	40245	13542	*7788	7054	***	***
47 Total deductions	27859007	*250180	2856579	1807224	2359491	1518755	8144563	2012186	1622459	*1291351	818386	***	***
48 Cost of sales and operations	14977312	*57159	1456999	1148188	1241307	918342	5068172	1349121	845033	*909887	251069	***	***
49 Compensation of officers	1610093	*22256	216471	178791	96949	147955	486646	121128	67618	*29426	58249	***	***
50 Repairs	99667	*458	9567	6156	4032	8310	19678	4542	5982	*4306	3246	***	***
51 Bad debts	180452	*119787	*727	*4738	*374	*5026	25276	*1884	5167	*1191	1932	***	***
52 Rent paid on business property	802933	*5813	106587	39878	32127	33971	163646	34460	34779	*26094	43633	***	***
53 Taxes paid	547560	*4474	52623	29901	31801	27246	123825	36820	33997	*18854	26557	***	***
54 Interest paid	351279	*233	6348	*3113	*767	6520	22344	18101	5580	*2640	31092	***	***
55 Contributions or gifts	12673	*251	*161	*846	*121	*1511	2276	*16	*431	*204	610	***	***
56 Amortization	75554	-	592	*681	*50	*12	8232	*1623	20462	*1629	11885	***	***
57 Depreciation	323111	*3363	21644	20349	10148	15832	62943	33511	20990	*10679	21788	***	***
58 Depletion	*172	-	*172	-	-	-	-	-	-	-	-	***	***
59 Advertising	754704	*8787	71165	82536	186757	*45681	304886	8025	*10917	*14166	6919	***	***
60 Pension, prof sh, stock, annuity	183694	-	*7167	*3675	*1959	*20502	65619	*2698	10108	*3495	3428	***	***
61 Employee benefit programs	253128	*1541	*12926	*5167	*7672	13124	59760	19944	23932	*9288	11845	***	***
62 Net loss, noncapital assets	10791	*188	-	*21	*351	*1502	*1742	*159	*616	*181	3376	***	***
63 Other deductions	7675883	*25870	893430	283185	745075	273219	1729517	380155	536847	*259310	342756	***	***
64 Total receipts less total deducts	1268753	*24516	202219	127295	86482	61260	232110	78596	123867	*26066	58400	***	***
65 Const taxable inc frm rel frn corps	75180	-	-	-	-	-	-	-	-	-	6466	***	***
66 Net income, total	1342260	*24516	202219	127070	86482	61260	231803	78564	123051	*26002	64866	***	***
67 Net income, Form 1120-A	*11397	-	*1079	*8427	*1891	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	627193	-	175796	*77120	*50722	*35177	117263	57792	*70847	*11499	22715	***	***
70 Statutory special deductions, total	158977	*19314	14173	*10843	*9752	*4359	26982	*10646	*24367	*250	13879	***	***
71 Net operating loss deduction	156513	*19314	13717	*10843	*8733	*4359	26571	*10547	*24366	*172	13879	***	***
72 Dividends received deduction	2464	-	*456	-	*1019	-	*411	*98	*1	*77	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	556094	*5201	12251	39107	*26007	21724	87557	*10127	*27839	*14253	28272	***	***
75 Income tax before credits, total	175537	*1309	1838	6999	*6121	5053	24247	*3815	9930	*4852	10994	***	***
76 Regular tax	171661	*1309	1838	6999	*6121	5053	24062	*3178	*9400	*4846	9831	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	3450	-	-	-	-	-	*186	*637	*503	-	1131	***	***
80 Environmental tax	427	-	-	-	-	-	-	-	*28	*6	31	***	***
81 Foreign tax credit	71502	-	-	-	-	-	*899	-	-	*5	7645	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*800	-	-	*36	-	-	*510	-	-	-	-	***	***
86 Prior year minimum tax credit	*2337	-	-	-	-	-	*476	-	-	*161	-	***	***
87 Income tax after credits, total	100898	*1309	1838	6963	*6121	5053	22363	*3815	9930	*4686	3349	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except advertising

MINOR INDUSTRY 7389
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	175389	6418	115007	24606	13965	6978	6613	868	529	164	96	***	***
2 Total assets	146955490	-	3157846	3858402	4826370	4862861	13885406	6119614	8556600	5939378	6939400	***	***
3 Cash	13872738	-	968189	1010338	1069064	847802	1887195	938281	1136784	807405	787681	***	***
4 Notes and accounts receivable	33016289	-	427324	638280	1163843	1321339	4484993	2086562	2720027	1742782	1817404	***	***
5 Less: Allowance for bad debts	895393	-	*6418	*4373	*4969	31548	56363	34815	58191	42148	49525	***	***
6 Inventories	4186034	-	82636	137677	221802	327902	746596	262310	511077	443584	236410	***	***
7 Investments in govt. obligations, Total	895471	-	-	*5390	*28918	*26772	*9800	*29409	107285	*86220	20262	***	***
8 Tax-exempt securities	705525	-	*14947	*5620	*1746	-	*19564	*36233	*30142	*53345	144835	***	***
9 Other current assets	10633521	-	159416	221334	343899	307289	952313	376203	643442	414773	694003	***	***
10 Loans to stockholders	1653172	-	400948	352896	312412	66811	188425	46744	54878	10446	40691	***	***
11 Mortgage and real estate loans	1075979	-	*59207	*22826	81543	*9338	128787	*13542	*9489	-	289	***	***
12 Other investments	32365142	-	59711	250220	296133	491478	905361	483593	892265	797648	1509092	***	***
13 Depreciable assets	60948815	-	3328789	2719156	3240783	3128057	8431627	3002255	3886372	2136535	2208732	***	***
14 Less: Accumulated depreciation	33806074	-	2469585	1707948	2214003	1947129	4749717	1577486	2112519	1168535	1153953	***	***
15 Depletable assets	136868	-	*3025	*29618	*11321	*201	-	*277	*13641	*56814	54	***	***
16 Less: Accumulated depletion	22547	-	*2836	*5569	*2561	-	-	*200	*5730	*3788	-	***	***
17 Land	1346613	-	*864	40164	44801	94231	205167	51089	98248	41774	47517	***	***
18 Intangible assets (Amortizable)	14638126	-	130900	118781	273683	110933	408236	285037	650704	395100	587741	***	***
19 Less: Accumulated amortization	4622616	-	64906	77156	193016	32314	140067	97179	331180	126839	191852	***	***
20 Other assets	10827828	-	65634	101148	150972	141700	463489	217757	309865	294261	240020	***	***
21 Total liabilities	146955490	-	3157846	3858402	4826370	4862861	13885406	6119614	8556600	5939378	6939400	***	***
22 Accounts payable	11900210	-	220949	303067	593882	491207	1910666	862858	1029552	779633	671222	***	***
23 Mort, notes, and bonds under 1 yr	10696575	-	328553	270501	479076	286195	1655470	589893	1102031	557015	432813	***	***
24 Other current liabilities	23451783	-	416339	574725	519250	598234	2021832	846741	1254490	992045	1032061	***	***
25 Loans from stockholders	5146163	-	775535	625810	560551	357732	519735	72670	144918	73780	24493	***	***
26 Mort, notes, bonds, 1 yr or more	28146244	-	517172	428347	519486	715568	2263362	768255	1485693	841020	1235139	***	***
27 Other liabilities	13721410	-	47864	123502	123584	246273	593362	162053	430212	241864	446884	***	***
28 Net worth	53893105	-	851434	1532450	2030542	2167653	4920981	2817144	3109703	2454020	3096789	***	***
29 Capital stock	6477170	-	674332	247112	453891	241333	690907	339807	620594	370354	389007	***	***
30 Paid-in or capital surplus	26003901	-	284513	244651	273769	384337	718647	863792	1022096	1227024	1695434	***	***
31 Retained earnings, appropriated	61553	-	-	*5437	*5991	*7976	*5575	*21962	*1457	*5670	2735	***	***
32 Retained earnings, unappropriate	19923118	-	-136894	898894	1025384	1004960	1733437	740424	557464	635530	710408	***	***
33 Retained earnings (S CORP)	6746723	-	117908	231045	514644	625708	2063566	932644	998545	303658	399559	***	***
34 Less: Cost of treasury stock	5319359	-	88425	94689	243137	96661	291151	81485	90453	88215	100354	***	***
35 Total receipts	214376432	1476380	23414278	16409527	15201669	14135844	38392841	11459025	17195398	8658201	8466456	***	***
36 Business receipts	203323877	1309659	22929662	16164461	14942818	13782591	37504576	11193683	16614759	8217181	7778940	***	***
37 Interest	1622961	2841	15481	16594	26404	26044	51940	32597	59443	55285	65521	***	***
38 Interest on govt. obligations, State and local	405088	-	-	*158	*1032	*1219	8454	3660	5878	6458	10762	***	***
39 Rents	352324	*907	*1587	*1501	6289	53272	18856	*3575	13330	4952	6935	***	***
40 Royalties	1557876	*13	*1339	*47629	*28035	*10645	*5133	*198	75933	*437	152095	***	***
41 Net S-T cap gain less net LT loss	71483	-	*2972	*199	*126	*1870	11162	*6886	*1539	*1446	9576	***	***
42 Net L-T cap gain less net ST loss	381044	*13798	*9340	*3023	24361	5687	60564	*9854	47939	46728	23254	***	***
43 Net gain, noncapital assets	724070	*28352	44789	27907	26982	23957	82845	7056	76829	11303	25069	***	***
44 Dividends, domestic corporations	108011	-	*194	*5696	5123	3451	29318	*528	*1740	1256	22506	***	***
45 Dividends, foreign corporations	315829	*2192	-	-	-	-	-	*2260	*3728	*2954	7663	***	***
46 Other receipts	5513867	118618	408914	142358	140499	227108	619993	198728	294280	310200	364135	***	***
47 Total deductions	198547926	1230976	21264195	15467394	14277120	13251789	36248991	10702829	16122973	8109380	7655603	***	***
48 Cost of sales and operations	74690783	610351	5462172	6078698	4959113	6525428	18377976	5073950	7217362	4176095	2887958	***	***
49 Compensation of officers	12030117	60247	2899551	2023493	1350493	1265431	2216303	551139	485231	216069	221081	***	***
50 Repairs	1340193	4552	122576	75054	106085	84269	184164	89705	89632	42814	62018	***	***
51 Bad debts	643477	*1985	11075	14628	30803	27604	89578	35316	51551	32613	16390	***	***
52 Rent paid on business property	6010684	31492	786989	449702	481736	456062	859846	265063	367334	194122	258636	***	***
53 Taxes paid	7930731	37173	837340	503874	723460	637711	1525933	337072	769950	260975	261620	***	***
54 Interest paid	3163578	13445	133039	75700	96818	97326	334283	106650	205798	102126	128151	***	***
55 Contributions or gifts	87449	*131	5501	2969	6742	5429	14486	2642	5392	2249	3461	***	***
56 Amortization	939369	*3595	13052	15944	11358	24532	59273	53827	64959	39659	74447	***	***
57 Depreciation	8519590	25028	364318	291368	330713	355225	944884	315712	545331	256207	360936	***	***
58 Depletion	*5622	-	-	*107	-	-	*71	-	*583	310	29	***	***
59 Advertising	2377907	9767	206436	125419	119607	183373	379093	100260	171734	74961	59358	***	***
60 Pension, prof sh, stock, annuity	1297504	*5615	114955	107437	110918	91085	185807	79494	73519	62993	48552	***	***
61 Employee benefit programs	3694630	18674	241932	158894	214640	180871	541563	225493	481834	126227	189195	***	***
62 Net loss, noncapital assets	189878	*266	*3631	*9404	9106	16737	15012	14304	16889	4338	10189	***	***
63 Other deductions	75626414	408654	10061629	5534702	5725529	3300705	10520718	3452202	5575875	2517622	3073583	***	***
64 Total receipts less total deducts	15828506	245404	2150082	942133	924549	884055	2143850	756196	1072425	548821	810852	***	***
65 Const taxable inc frm rel frn corps	261335	2433	-	-	-	-	-	-	*2545	*7298	2074	***	***
66 Net income, total	15684753	247837	2150082	941975	923517	882836	2135397	752536	1069093	549661	802164	***	***
67 Net income, Form 1120-A	90165	*868	49346	33973	*5979	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	4992	4992	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	6413898	147430	1729735	648464	548343	592983	1291248	393008	481891	145475	218247	***	***
70 Statutory special deductions, total	1447486	57656	196680	98225	73015	55790	230930	69684	123753	46625	120528	***	***
71 Net operating loss deduction	1254250	55464	196544	94550	69376	53631	208241	67244	122060	42967	97659	***	***
72 Dividends received deduction	193236	*2192	*136	*3675	3639	2160	22689	*2440	*1692	3658	22869	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	7839905	42752	223667	196126	302357	243603	615213	290218	466524	357562	463604	***	***
75 Income tax before credits, total	2626165	15657	38985	32605	67866	62401	196608	98810	164195	123347	165142	***	***
76 Regular tax	2562257	13650	38651	32588	67760	61499	191904	97399	158712	121749	159454	***	***
77 Personal holding company tax	*58	*58	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	56202	*1745	*333	*16	*106	*891	4637	1355	5253	1313	5134	***	***
80 Environmental tax	7437	*15	-	-	-	-	*67	56	230	283	554	***	***
81 Foreign tax credit	353070	*1371	-	-	*355	*118	*5069	*3260	*4415	5111	8642	***	***
82 U.S. Possessions tax credit	2235	-	-	74	-	-	-	-	-	2161	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	8	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	146451	*670	*1676	*2048	*762	*2880	10261	3493	6953	2785	2473	***	***
86 Prior year minimum tax credit	66053	-	-	-	*1940	*370	1294	*1323	6962	*2235	3991	***	***
87 Income tax after credits, total	2058347	13616	37309	30483	64809	59033	179985	90733	145864	111055	150037	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	78002	1844	50809	13329	6594	3125	1974	142	111	32	17	***	***
2 Total assets	40544146	-	1841976	2125727	2353870	2213364	3493508	981990	1581648	1108638	1218249	***	***
3 Cash	2858237	-	437580	432789	377006	285920	369041	53439	94107	62372	70481	***	***
4 Notes and accounts receivable	5090852	-	232493	323958	453478	350702	767316	180928	226427	129352	229767	***	***
5 Less: Allowance for bad debts	76632	-	*602	*945	*675	*3116	4951	*597	14369	5470	5069	***	***
6 Inventories	2811956	-	257027	319834	333263	317805	551529	149047	172203	153357	103637	***	***
7 Investments in govt. obligations, Total	64625	-	*1267	*374	*1747	*176	*3491	-	-	-	6835	***	***
8 Tax-exempt securities	145602	-	*96	*5282	-	*11751	*3652	8405	-	*5835	-	***	***
9 Other current assets	2146249	-	44376	59796	55724	51543	110021	30395	130006	21915	41883	***	***
10 Loans to stockholders	513051	-	135302	89774	100985	68310	40313	*3950	*4526	*61721	1837	***	***
11 Mortgage and real estate loans	166665	-	*10438	*9018	*14021	*34395	*4425	-	*301	-	-	***	***
12 Other investments	2364923	-	*6435	*39096	50803	61233	161447	*7169	24981	41735	45694	***	***
13 Depreciable assets	34485899	-	2083364	1888641	1831863	1779596	2449881	874229	1252370	779266	918146	***	***
14 Less: Accumulated depreciation	14068566	-	1461479	1265845	1097977	1017888	1208154	349348	473984	250912	324090	***	***
15 Depletable assets	*30635	-	-	-	*6985	*5900	-	-	*3455	-	-	***	***
16 Less: Accumulated depletion	*18194	-	-	-	*3277	*197	-	-	*815	-	-	***	***
17 Land	1318580	-	19381	117893	135111	190099	170283	*9185	44242	83555	27202	***	***
18 Intangible assets (Amortizable)	2126384	-	41968	39354	44760	73704	39630	*7009	87337	*41345	102086	***	***
19 Less: Accumulated amortization	230252	-	27479	7946	19745	38965	13133	*3541	5354	*24432	21237	***	***
20 Other assets	814132	-	61809	74654	69797	42396	48716	11720	36218	*9000	21077	***	***
21 Total liabilities	40544146	-	1841976	2125727	2353870	2213364	3493508	981990	1581648	1108638	1218249	***	***
22 Accounts payable	2799362	-	221022	253295	281621	215311	395975	81650	98193	61518	164796	***	***
23 Mort, notes, and bonds under 1 yr	5368770	-	115928	95332	134616	202935	449414	169847	437295	378835	264010	***	***
24 Other current liabilities	4043851	-	158132	92131	153243	96634	241551	64351	75943	100228	113304	***	***
25 Loans from stockholders	1500537	-	302792	336548	162088	155497	132666	*30118	*85596	*4777	1869	***	***
26 Mort, notes, bonds, 1 yr or more	13147844	-	444367	416107	611180	656058	929974	302071	371920	*178386	310229	***	***
27 Other liabilities	2436262	-	21898	24498	39533	50220	62311	*25793	43372	23607	66893	***	***
28 Net worth	11247521	-	577836	907816	971588	836712	1281617	308160	469328	361287	297147	***	***
29 Capital stock	1725956	-	216639	127351	139941	110216	114691	66977	55964	7204	2694	***	***
30 Paid-in or capital surplus	2960087	-	160354	131927	93770	56702	82401	20604	97034	183212	130517	***	***
31 Retained earnings, appropriated	*63086	-	*984	*7008	*9831	*9905	*5201	*58	-	-	-	***	***
32 Retained earnings, unappropriate	5365379	-	127529	513266	563331	487402	686426	61651	157278	121753	155824	***	***
33 Retained earnings (S CORP)	1749302	-	127981	208257	203611	226340	489768	*175245	180472	*86760	10674	***	***
34 Less: Cost of treasury stock	616289	-	55650	79992	38896	*53853	96870	*16374	*21420	*37642	2562	***	***
35 Total receipts	63329964	246165	11795506	7346627	6329392	4363932	6994034	1362940	1894176	1649747	1206160	***	***
36 Business receipts	60085693	239779	11735048	7307074	6285024	4308360	6841914	1305248	1769321	1596992	1112805	***	***
37 Interest	605328	*241	3550	8597	11614	10942	16849	2552	4732	2636	7388	***	***
38 Interest on govt. obligations, State and local	6230	*75	-	*588	*185	*498	*228	*86	-	*508	250	***	***
39 Rents	526304	-	*2270	*3246	*5705	4564	*3141	*807	*567	*2838	3451	***	***
40 Royalties	24608	-	-	-	-	-	-	-	-	-	503	***	***
41 Net S-T cap gain less net LT loss	*4497	-	-	-	*229	-	*198	-	119	-	2	***	***
42 Net L-T cap gain less net ST loss	64307	*157	*13912	*6195	*2577	*1438	4189	*13637	*3131	*425	944	***	***
43 Net gain, noncapital assets	1120058	*5133	*3618	*3438	4008	16462	53624	*32610	62536	32897	64019	***	***
44 Dividends, domestic corporations	4141	-	*45	*605	*231	*1213	*1400	-	*60	*68	79	***	***
45 Dividends, foreign corporations	*7725	-	-	-	-	-	-	-	-	*137	-	***	***
46 Other receipts	881072	*780	37064	16885	19820	20456	72490	8001	53711	13245	16719	***	***
47 Total deductions	60334992	198136	11047348	6963914	6057855	4172712	6659603	1241580	1758864	1586223	1134015	***	***
48 Cost of sales and operations	27659472	*103120	5095461	3891412	3320588	2431949	4049188	742898	929047	1009629	528224	***	***
49 Compensation of officers	2683550	*3752	857667	605452	395801	248423	312502	69573	36966	17004	16753	***	***
50 Repairs	1104238	*1261	91791	69378	46989	33584	49417	15961	14663	8321	18148	***	***
51 Bad debts	148327	*1411	14442	13094	9731	10262	24511	9218	6805	2884	3421	***	***
52 Rent paid on business property	2543287	*5645	665516	255449	194620	116181	169846	21453	49843	22793	26856	***	***
53 Taxes paid	2117349	5855	433024	250885	224247	154981	210854	32777	46943	41434	46137	***	***
54 Interest paid	1705467	*1957	71465	60415	77194	69093	112745	32850	60847	35607	44112	***	***
55 Contributions or gifts	20812	*98	1923	2511	2383	1579	1370	*192	*265	*951	559	***	***
56 Amortization	87821	*100	5070	2362	7104	8402	6146	*1012	2167	*4708	3178	***	***
57 Depreciation	5426705	*4873	171396	164070	139030	155708	275724	137468	200892	137807	169951	***	***
58 Depletion	1	-	-	-	-	-	-	-	-	-	1	***	***
59 Advertising	849341	*2278	171362	67253	86009	50130	73971	4780	17883	24548	12816	***	***
60 Pension, prof sh, stock, annuity	326558	*314	*3958	10783	13925	20244	31458	8370	4633	5253	1881	***	***
61 Employee benefit programs	783945	*558	125004	68329	65142	34812	71168	11807	29101	30957	10284	***	***
62 Net loss, noncapital assets	18152	*702	*1665	*2103	*1575	*1180	5444	*126	*3240	*128	235	***	***
63 Other deductions	14859966	66213	3337603	1500416	1473516	836183	1265259	153095	355570	244198	251458	***	***
64 Total receipts less total deducts	2994971	48028	748158	382713	271537	191220	334431	121360	135313	63524	72145	***	***
65 Const taxable inc frm rel frn corps	9385	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	2998126	47953	748158	382126	271351	190722	334203	121274	135313	63016	71895	***	***
67 Net income, Form 1120-A	45448	-	31212	*11380	*2856	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1310700	*41090	532517	201506	129244	96836	176654	*50231	71931	*4509	4804	***	***
70 Statutory special deductions, total	392958	*2576	86954	57298	31396	10623	32086	*7813	25430	*9235	18201	***	***
71 Net operating loss deduction	385566	*2576	86923	56884	31234	9774	31168	*7813	25389	*9188	18174	***	***
72 Dividends received deduction	7391	-	*31	*414	*162	*849	*918	-	*42	*47	27	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1291261	*4287	128687	123620	110711	83799	125462	*63230	37952	49272	48890	***	***
75 Income tax before credits, total	376220	*581	20977	21202	19925	15109	37504	21956	13951	17430	17621	***	***
76 Regular tax	360124	*581	20329	21202	19925	15098	36183	*21490	12853	16795	16621	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	14937	-	*636	-	-	*11	*1321	*452	*1087	*602	954	***	***
80 Environmental tax	1158	-	*11	-	-	-	-	14	*11	*34	46	***	***
81 Foreign tax credit	*389	-	-	-	-	-	-	-	*129	*21	111	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	15146	-	*232	-	*310	*51	*1236	*1064	*78	*66	773	***	***
86 Prior year minimum tax credit	18707	-	-	-	-	*10	*740	*683	*393	855	432	***	***
87 Income tax after credits, total	341978	*581	20745	21202	19615	15048	35528	20209	13352	16488	16305	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Auto repair and services

MINOR INDUSTRY 7500
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	48284	*1148	30581	8523	4862	1934	999	88	86	32	***	***	***
2 Total assets	33246656	-	1245814	1338321	1746589	1328041	1836986	612892	1225603	1108638	***	***	***
3 Cash	2018187	-	254328	273022	333432	164953	159062	37722	63570	62372	***	***	***
4 Notes and accounts receivable	3321417	-	149778	96881	230746	105930	266654	81244	161708	129352	***	***	***
5 Less: Allowance for bad debts	56988	-	*468	*151	*543	*349	*1835	*282	12743	5470	***	***	***
6 Inventories	1661033	-	168081	202572	218739	157307	199711	*41895	77979	153357	***	***	***
7 Investments in govt. obligations, Total	*57282	-	*1267	*374	*1747	*176	-	-	-	-	***	***	***
8 Tax-exempt securities	*141308	-	*96	*5282	-	*7457	*3652	8405	-	*5835	***	***	***
9 Other current assets	1816930	-	32819	41533	27127	37347	62571	12195	120236	21915	***	***	***
10 Loans to stockholders	400705	-	82653	70486	94141	51327	26133	*2168	*3908	*61721	***	***	***
11 Mortgage and real estate loans	150531	-	*10436	*5609	*12673	*25463	*1980	-	*301	-	***	***	***
12 Other investments	1936522	-	*4250	*39096	37341	*46955	85134	*807	13098	41735	***	***	***
13 Depreciable assets	30085895	-	1445325	1274484	1441066	1212516	1632111	692483	1055214	779266	***	***	***
14 Less: Accumulated depreciation	11617541	-	980940	837653	853711	673504	767738	269282	393059	250912	***	***	***
15 Depletable assets	*16339	-	-	-	*6985	*5900	-	-	*3455	-	***	***	***
16 Less: Accumulated depletion	*4289	-	-	-	*3277	*197	-	-	*815	-	***	***	***
17 Land	1102968	-	16596	98735	109068	135253	117349	*2963	37672	83555	***	***	***
18 Intangible assets (Amortizable)	1817381	-	38957	36505	34900	36933	30886	*4957	73113	*41345	***	***	***
19 Less: Accumulated amortization	148362	-	25819	*5201	*13231	16055	10134	*2267	*3050	*24432	***	***	***
20 Other assets	547335	-	48455	36747	69384	30630	31450	*-113	25019	*9000	***	***	***
21 Total liabilities	33246656	-	1245814	1338321	1746589	1328041	1836986	612892	1225603	1108638	***	***	***
22 Accounts payable	1844316	-	165590	123677	166954	82461	128656	36281	58945	61518	***	***	***
23 Mort, notes, and bonds under 1 yr	4957620	-	94566	59257	98624	148315	289037	*122795	404685	378835	***	***	***
24 Other current liabilities	3408397	-	111895	41278	117257	37607	94939	41207	57747	100228	***	***	***
25 Loans from stockholders	942263	-	107185	236981	131339	104042	85679	*1089	*74083	*4777	***	***	***
26 Mort, notes, bonds, 1 yr or more	11642353	-	361890	291101	447482	455729	653590	*248455	330714	*178386	***	***	***
27 Other liabilities	2104899	-	3762	*22375	38784	*36597	9819	*24450	28692	23607	***	***	***
28 Net worth	8346808	-	400925	563651	746149	463291	575264	138614	270737	361287	***	***	***
29 Capital stock	1361449	-	134692	83748	91709	86578	89102	60259	14559	7204	***	***	***
30 Paid-in or capital surplus	2209855	-	130427	87292	74974	40852	51102	*3887	42632	183212	***	***	***
31 Retained earnings, appropriated	*57842	-	*984	*1763	*9831	*9905	*5201	*58	-	-	***	***	***
32 Retained earnings, unappropriate	4121298	-	37889	349128	448456	223586	299212	*-11222	117032	121753	***	***	***
33 Retained earnings (S CORP)	1049241	-	128571	112306	156107	139294	155394	*102007	*117933	*86760	***	***	***
34 Less: Cost of treasury stock	452876	-	*31638	70586	*34929	*36925	24746	*16374	*21420	*37642	***	***	***
35 Total receipts	46499302	*176361	8160437	4614486	4773905	2049058	3191989	682364	1281443	1649747	***	***	***
36 Business receipts	43430712	*170100	8122055	4588120	4741371	2004896	3074149	627171	1174663	1596992	***	***	***
37 Interest	561830	*232	1882	4668	9645	7525	9564	*1112	3559	2636	***	***	***
38 Interest on govt. obligations, State and local	5440	*75	-	*588	-	*443	*76	85	-	*508	***	***	***
39 Rents	512046	-	*1979	*1445	*4506	*2782	*2411	*382	*462	*2838	***	***	***
40 Royalties	22531	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*4368	-	-	-	*229	-	*77	-	119	-	***	***	***
42 Net L-T cap gain less net ST loss	49378	*157	*5270	*6009	*1841	*1227	*1942	*13593	*3114	*425	***	***	***
43 Net gain, noncapital assets	1109670	*5133	*2862	*2549	*2644	15689	51092	*32610	59688	32897	***	***	***
44 Dividends, domestic corporations	3243	-	*45	*591	*76	*1213	*683	-	*60	*68	***	***	***
45 Dividends, foreign corporations	*7725	-	-	-	-	-	-	-	-	*137	***	***	***
46 Other receipts	792359	*664	26344	10517	13594	15281	51997	*7411	39779	13245	***	***	***
47 Total deductions	44425072	*145387	7643420	4407569	4584531	1953311	3022198	618718	1200066	1586223	***	***	***
48 Cost of sales and operations	18347718	*84206	3795135	2415829	2532412	947690	1549095	282732	512892	1009629	***	***	***
49 Compensation of officers	1579388	*1035	533955	355117	304282	103749	84066	27968	29001	17004	***	***	***
50 Repairs	992948	*702	64680	42455	38270	20542	29585	*14513	12062	8321	***	***	***
51 Bad debts	98099	*1288	10484	5157	5087	6782	10221	8331	5977	2884	***	***	***
52 Rent paid on business property	2158357	*3876	524120	191624	160267	68813	112602	14253	41686	22793	***	***	***
53 Taxes paid	1616765	*3371	297186	163118	173498	92191	104566	17529	37140	41434	***	***	***
54 Interest paid	1535712	*1830	56539	44973	55573	46220	78566	25713	53799	35607	***	***	***
55 Contributions or gifts	15423	*32	1261	1388	1792	434	377	*20	*241	*951	***	***	***
56 Amortization	65205	*21	3434	2257	6255	5565	4613	*800	899	*4708	***	***	***
57 Depreciation	5046462	*3431	121628	106635	103378	110664	213825	122812	183082	137807	***	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	727878	*1660	116351	51046	75328	38997	61624	3424	16138	24548	***	***	***
60 Pension, prof sh, stock, annuity	264547	*314	*1834	*3352	11896	*6529	6925	*2707	2799	5253	***	***	***
61 Employee benefit programs	577129	*558	78528	23954	49137	22805	21018	*4654	17860	30957	***	***	***
62 Net loss, noncapital assets	12904	*702	*888	*432	*1099	*936	*3882	-	*3080	*128	***	***	***
63 Other deductions	11386538	*42363	2037398	1000231	1066259	481394	741234	93260	283410	244198	***	***	***
64 Total receipts less total deducts	2074230	*30973	517017	206917	189374	95746	169792	63646	81378	63524	***	***	***
65 Const taxable inc frm rel frn corps	9253	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	2078043	*30898	517017	206330	189374	95303	169716	63561	81378	63016	***	***	***
67 Net income, Form 1120-A	27235	-	15733	*8647	*2856	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	*1	*1	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	787798	*26844	371083	108505	87589	44110	90072	*23289	*25615	*4509	***	***	***
70 Statutory special deductions, total	323225	*2576	67555	31093	18534	8169	30247	*7813	25217	*9235	***	***	***
71 Net operating loss deduction	316383	*2576	67523	30680	18481	*7320	29769	*7813	25176	*9188	***	***	***
72 Dividends received deduction	6842	-	*31	*414	*53	*849	*478	-	*42	*47	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	963811	*1478	78379	67030	83251	43559	49396	*32459	30545	49272	***	***	***
75 Income tax before credits, total	293935	*160	11603	11795	15416	7571	15154	*11493	11338	17430	***	***	***
76 Regular tax	281768	*160	10955	11795	15415	7571	14234	*11028	10320	16795	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	11066	-	*636	-	-	-	*920	*452	*1007	*602	***	***	***
80 Environmental tax	1101	-	*11	-	-	-	-	14	*11	*34	***	***	***
81 Foreign tax credit	*234	-	-	-	-	-	-	-	*129	*21	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	14970	-	*232	-	*310	*-0	*1170	*1064	*54	*66	***	***	***
86 Prior year minimum tax credit	18686	-	-	-	-	-	*740	*683	*382	855	***	***	***
87 Income tax after credits, total	260044	*160	11371	11795	15106	7571	13244	*9746	10774	16488	***	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	29718	*696	20229	4806	1732	1191	975	*54	*25	**	***	***	**
2 Total assets	7297490	-	596162	787406	607280	885323	1656522	*369098	*356045	**	***	***	**
3 Cash	840050	-	183252	159767	43574	120967	209979	*15717	*30537	**	***	***	**
4 Notes and accounts receivable	1769434	-	82715	227077	222731	244773	500662	*99684	*64720	**	***	***	**
5 Less: Allowance for bad debts	19644	-	*133	*794	*132	*2766	*3117	*314	*1626	**	***	***	**
6 Inventories	1150924	-	88945	117262	114523	160498	351818	*107152	*94224	**	***	***	**
7 Investments in govt. obligations, Total	*7343	-	-	-	-	-	*3491	-	-	-	***	***	-
8 Tax-exempt securities	*4294	-	*-0	-	-	*4294	-	-	-	-	***	***	-
9 Other current assets	329319	-	11557	18263	28597	14195	47450	*18200	*9770	**	***	***	**
10 Loans to stockholders	112345	-	52649	*19288	*6844	*16984	14181	*1782	*618	-	***	***	-
11 Mortgage and real estate loans	*16134	-	*2	*3408	*1348	*8931	*2445	-	-	-	***	***	-
12 Other investments	428401	-	*2185	-	*13461	*14278	76313	*6361	*11883	-	***	***	**
13 Depreciable assets	4400004	-	638040	614157	390797	567080	817771	*181747	*197156	**	***	***	**
14 Less: Accumulated depreciation	2451025	-	480538	428193	244266	344384	440416	*80066	*80926	**	***	***	**
15 Depletable assets	14295	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	13905	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	215612	-	*2785	*19159	*26043	54846	52934	*6222	*6570	-	***	***	**
18 Intangible assets (Amortizable)	309003	-	3011	*2849	*9860	36771	8744	*2052	*14224	**	***	***	**
19 Less: Accumulated amortization	81890	-	1661	*2745	*6514	22909	2999	*1273	*2304	**	***	***	**
20 Other assets	266797	-	13353	37907	414	11767	17266	*11833	*11199	**	***	***	**
21 Total liabilities	7297490	-	596162	787406	607280	885323	1656522	*369098	*356045	**	***	***	**
22 Accounts payable	955046	-	55433	129618	114667	132849	267319	*45368	*39249	**	***	***	**
23 Mort, notes, and bonds under 1 yr	411150	-	21361	36075	35992	54620	160377	*47052	*32610	**	***	***	**
24 Other current liabilities	635455	-	46237	50852	35986	59027	146612	*23144	*18197	**	***	***	**
25 Loans from stockholders	558274	-	195607	99567	*30749	*51455	46986	*29029	*11513	-	***	***	**
26 Mort, notes, bonds, 1 yr or more	1505491	-	82477	125006	163698	200329	276384	*53616	*41206	-	***	***	**
27 Other liabilities	331362	-	18137	*2123	*749	*13623	52492	*1343	*14680	-	***	***	**
28 Net worth	2900713	-	176911	344165	225439	373421	706353	*169546	*198591	**	***	***	**
29 Capital stock	364507	-	81947	43604	48231	23638	25589	*6718	*41405	**	***	***	**
30 Paid-in or capital surplus	750232	-	29927	44636	18796	15850	31300	*16717	*54402	**	***	***	**
31 Retained earnings, appropriated	*5244	-	-	*5244	-	-	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	1244081	-	89639	164138	114875	263815	387214	*72873	*40246	-	***	***	**
33 Retained earnings (S CORP)	700061	-	-590	*95950	*47504	*87046	334374	*73238	*62538	**	***	***	-
34 Less: Cost of treasury stock	163413	-	*24012	*9407	*3967	*16929	72124	-	-	-	***	***	-
35 Total receipts	16830662	*69804	3635069	2732141	1555487	2314875	3802045	*680576	*612733	**	***	***	**
36 Business receipts	16654981	*69679	3612993	2718954	1543654	2303464	3767766	*678077	*594658	**	***	***	**
37 Interest	43498	*9	1668	3929	1969	3417	7285	*1440	*1173	-	***	***	**
38 Interest on govt. obligations, State and local	*790	-	-	-	*185	*55	*152	*-0	-	-	***	***	-
39 Rents	14258	-	*291	*1801	*1199	*1782	*730	*426	*105	-	***	***	**
40 Royalties	2077	-	-	-	-	-	-	-	-	-	***	***	**
41 Net S-T cap gain less net LT loss	*130	-	-	-	-	-	*122	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	14929	-	*8641	*186	*736	*211	*2247	*44	*17	-	***	***	**
43 Net gain, noncapital assets	10389	-	*755	*890	*1363	*772	2532	-	*2848	-	***	***	-
44 Dividends, domestic corporations	*898	-	-	*14	*155	-	*717	-	-	-	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	88713	*116	10721	6368	6226	5174	20493	*590	*13932	**	***	***	**
47 Total deductions	15909921	*52749	3403927	2556345	1473324	2219401	3637405	*622862	*558798	**	***	***	**
48 Cost of sales and operations	9311755	*18914	1300326	1475583	788176	1484259	2500093	*460166	*416155	**	***	***	**
49 Compensation of officers	1104162	*2717	323712	250335	91518	144674	228436	*41605	*7965	**	***	***	**
50 Repairs	111290	*559	27111	26923	8719	13042	19832	*1447	*2601	**	***	***	**
51 Bad debts	50227	*123	3958	7937	4644	3480	14290	*886	*828	-	***	***	**
52 Rent paid on business property	384931	*1769	141397	63825	34353	47368	57244	*7200	*8158	**	***	***	**
53 Taxes paid	500584	*2484	135839	87767	50749	62791	106288	*15248	*9804	**	***	***	**
54 Interest paid	169756	*126	14927	15442	21621	22873	34179	*7136	*7048	**	***	***	**
55 Contributions or gifts	5389	*66	662	1123	591	1145	993	*172	*25	-	***	***	**
56 Amortization	22616	*79	*1636	*105	*849	*2837	1533	*212	*1268	-	***	***	**
57 Depreciation	380243	*1443	49768	57436	35652	45043	61899	*14656	*17810	**	***	***	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	121462	*618	55011	16207	10681	11134	12347	*1356	*1744	**	***	***	**
60 Pension, prof sh, stock, annuity	62012	-	*2123	*7430	*2030	*13715	24533	*5663	*1833	-	***	***	**
61 Employee benefit programs	206816	-	46476	44375	16005	12006	50150	*7153	*11241	**	***	***	**
62 Net loss, noncapital assets	5248	-	*776	*1671	*477	*244	*1562	*126	*160	-	***	***	**
63 Other deductions	3473428	*23850	1300205	500186	407257	354789	524025	*59835	*72160	**	***	***	**
64 Total receipts less total deducts	920742	*17055	231141	175796	82163	95474	164639	*57714	*53935	**	***	***	**
65 Const taxable inc frm rel frn corps	132	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	920083	*17055	231141	175796	81977	95419	164487	*57714	*53935	**	***	***	**
67 Net income, Form 1120-A	*18212	-	*15480	*2733	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	522902	*14246	161434	*93002	*41655	*52726	86582	*26942	*46316	**	***	***	-
70 Statutory special deductions, total	69732	-	19400	*26204	12862	*2454	*1839	-	*213	-	***	***	-
71 Net operating loss deduction	69183	-	19400	*26204	*12754	*2454	*1399	-	*213	-	***	***	-
72 Dividends received deduction	*549	-	-	-	*109	-	*440	-	-	-	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	327449	*2809	50308	56590	27460	40240	76066	*30772	*7407	-	***	***	**
75 Income tax before credits, total	82285	*421	9374	9407	4509	7537	22350	*10462	*2613	-	***	***	**
76 Regular tax	78356	*421	9373	9407	4509	7527	21949	*10462	*2533	-	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*3871	-	-	-	-	*11	*402	-	*80	-	***	***	**
80 Environmental tax	58	-	-	-	-	-	-	-	-	-	***	***	**
81 Foreign tax credit	155	-	-	-	-	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*175	-	-	-	-	*50	*66	-	*24	-	***	***	-
86 Prior year minimum tax credit	*21	-	-	-	-	*10	-	-	*11	-	***	***	-
87 Income tax after credits, total	81934	*421	9374	9407	4509	7477	22285	*10462	*2578	-	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	49134	2758	27421	9560	4051	2678	2106	233	150	88	49	16	23
2 Total assets	96043264	-	788893	1467118	1457351	1920246	4623292	1687617	2314955	3163239	3881495	2275319	72463739
3 Cash	4353707	-	219553	326070	234883	307599	523141	201490	209577	306929	359128	265646	1399690
4 Notes and accounts receivable	13213654	-	64430	79518	117790	269038	437792	170418	185294	431738	502126	88677	10866835
5 Less: Allowance for bad debts	356799	-	-	-	-	*1633	4217	*2684	2646	24405	13664	12066	295485
6 Inventories	5030710	-	31547	89200	50219	80528	277588	116614	126215	223907	82290	19503	3933100
7 Investments in govt. obligations, Total	127847	-	*357	-	-	-	*18185	-	*13382	*76861	16635	**	2428
8 Tax-exempt securities	97342	-	-	*6374	*3967	-	*9131	*7897	-	422	5836	63716	-
9 Other current assets	6803641	-	49279	71997	54927	108690	205342	89534	108340	296711	369733	193580	5255508
10 Loans to stockholders	963983	-	87028	118284	49951	*29773	111229	*5062	*28734	*35326	104532	22	394042
11 Mortgage and real estate loans	165752	-	*12609	*25676	*19562	*29323	*4028	-	-	*4065	25420	1216	43852
12 Other investments	25780791	-	*4121	*23055	*65154	115354	288833	69740	346513	270176	294971	264805	24038068
13 Depreciable assets	41283394	-	1189410	2113931	2059028	1936254	4352902	1828673	1458516	1930142	2442044	1432240	20540255
14 Less: Accumulated depreciation	18927860	-	913316	1515872	1373398	1200895	2397673	924132	757679	822182	1005370	492293	7525049
15 Depletable assets	*9763	-	-	*7087	-	-	-	-	-	-	986	-	1689
16 Less: Accumulated depletion	*6766	-	-	*5892	-	-	-	-	-	-	274	-	600
17 Land	2328809	-	*22289	45103	109949	186342	375013	65198	212511	169945	193781	119572	829106
18 Intangible assets (Amortizable)	8358606	-	27769	30113	11082	120150	253193	1478377	158849	211262	367387	222837	5477588
19 Less: Accumulated amortization	3390844	-	14629	24396	3213	89655	94589	1423219	47381	83661	182630	34630	1392839
20 Other assets	10207534	-	8448	76870	57450	29379	263393	4651	274732	136006	318562	142494	8895550
21 Total liabilities	96043264	-	788893	1467118	1457351	1920246	4623292	1687617	2314955	3163239	3881495	2275319	72463739
22 Accounts payable	10452127	-	77887	126254	73908	271346	396865	72101	168759	496855	277920	87634	8402598
23 Mort, notes, and bonds under 1 yr	2766772	-	27367	114490	73984	120573	259453	113497	251642	239529	251692	107556	1206990
24 Other current liabilities	10023989	-	68216	129540	162556	330355	476509	297158	245000	380325	556802	199173	7178354
25 Loans from stockholders	2119358	-	240808	237085	204510	197494	335433	*65008	*84855	125019	111183	2010	515953
26 Mort, notes, bonds, 1 yr or more	17978181	-	89803	349124	299482	507937	1126850	341302	423172	440217	917542	581634	12901118
27 Other liabilities	11677378	-	5728	35417	59123	98525	240992	244228	195827	208156	416586	156068	10016728
28 Net worth	41025459	-	279084	475209	583789	394016	1787188	554323	945700	1273138	1349770	1141244	32241998
29 Capital stock	5565914	-	142263	141195	135463	207162	329553	99991	196529	218192	91049	105595	3898921
30 Paid-in or capital surplus	22568670	-	120341	136496	136245	98833	364059	241092	270617	487283	763553	485410	19464739
31 Retained earnings, appropriated	*78672	-	-	-	-	-	*20873	*39106	*14865	*3787	-	-	40
32 Retained earnings, unappropriate	12776818	-	46384	198896	310683	164080	682330	-25299	154180	359142	322511	408317	10155594
33 Retained earnings (S CORP)	1823762	-	6173	22807	49198	9289	509386	276248	321747	217399	235255	176261	-
34 Less: Cost of treasury stock	1788376	-	*36077	*24186	47800	85349	119012	*76815	*12238	*12665	62599	34339	1277296
35 Total receipts	75710061	694152	5387570	5487192	2879991	3652820	7284302	2822860	2142712	4190498	3836407	2017833	35313726
36 Business receipts	69184832	552302	5176449	5389424	2689958	3584568	7000997	2691622	1871858	3852397	3665345	1864259	30845653
37 Interest	1076186	*266	18626	1204	9718	6029	20109	4782	14354	27941	18431	18036	936692
38 Interest on govt. obligations, State and local	31910	-	-	-	*287	*374	*2211	*342	*54	*1336	2897	3696	20713
39 Rents	395529	-	*5256	*599	*6085	*461	22475	*3806	3379	5499	11725	13280	322965
40 Royalties	1751669	*2675	*54350	*8960	*25	-	*12568	-	*8764	*40990	27452	429	1595457
41 Net S-T cap gain less net LT loss	*34570	-	*27933	-	*1144	-	*1	-	*1143	*1516	2816	17	-
42 Net L-T cap gain less net ST loss	212612	*13757	*11405	*751	*7046	*22275	*320	-	*959	*5484	7551	13053	130010
43 Net gain, noncapital assets	545627	*79284	*1499	*8449	*7846	5849	52637	*14506	*4088	995	3661	3132	363680
44 Dividends, domestic corporations	33089	27	-	*39	*60	*47	*1010	*21	*30	*1655	791	436	28973
45 Dividends, foreign corporations	645568	-	-	-	-	-	-	-	*624	*1186	120	-	643638
46 Other receipts	1798471	45841	92051	77765	157822	33218	171974	107781	237458	251500	95620	101495	425945
47 Total deductions	70049864	466178	4928528	5136216	2684744	3391613	6808581	2634671	1887253	3846288	3391288	1760002	33114501
48 Cost of sales and operations	28442154	123264	1177075	2128586	786240	1169840	2358416	1305283	687729	1770422	936445	412996	15585858
49 Compensation of officers	3119910	10878	641086	431525	190524	274548	517470	103335	131427	64053	125486	23953	605625
50 Repairs	830419	*4853	81476	83710	81644	80527	152625	33144	23654	44431	39152	19241	185961
51 Bad debts	132519	*436	*2130	2277	1971	3126	11598	1219	3186	7665	9122	1461	88328
52 Rent paid on business property	2581856	21394	358976	218405	165953	163820	330819	42976	69363	140529	198774	33708	837140
53 Taxes paid	2148388	12603	176496	172216	147650	141482	279419	85481	99143	183368	152442	165684	532404
54 Interest paid	2082711	*20054	16019	37472	45567	67669	132154	39945	47593	66917	79645	61801	1467875
55 Contributions or gifts	44184	*95	275	594	831	1292	1095	*173	959	1997	4032	1487	31353
56 Amortization	1356970	*7850	34580	43369	5266	19785	44948	333895	110283	130855	96372	7312	522455
57 Depreciation	4689072	22039	139027	258791	154877	154969	408916	104667	77966	127466	179786	96531	2964036
58 Depletion	*1246	-	-	-	*4	-	*267	-	-	-	449	526	-
59 Advertising	1660962	16359	161402	84660	39454	84155	161704	23891	52961	105395	81712	87018	762251
60 Pension, prof sh, stock, annuity	200126	*849	*26092	*25125	*13473	*16620	19673	5684	4857	5053	12481	11233	58985
61 Employee benefit programs	441746	*5005	20211	9418	21309	11903	56174	22904	20085	40872	36567	44952	152346
62 Net loss, noncapital assets	57519	*330	-	-	*1766	*1726	24311	*104	*1093	*2408	2979	3034	19769
63 Other deductions	22260082	220171	2093681	1640068	1028215	1200149	2308994	531971	556954	1154857	1435844	789065	9300115
64 Total receipts less total deducts	5660198	227974	459042	350975	195247	261207	475721	188189	255459	344210	445119	257831	2199224
65 Const taxable inc frm rel frn corps	163711	-	-	-	-	-	-	-	*2005	-	196	**	161510
66 Net income, total	5791999	227974	459042	350975	194960	260833	473510	187847	257410	342874	442419	254135	2340020
67 Net income, Form 1120-A	20441	*5591	13807	*471	*571	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*7226	*7226	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2052349	*122440	330144	291668	123408	184937	306652	125522	157194	168843	192935	48606	-
70 Statutory special deductions, total	1322933	*85502	52153	19268	13694	37807	55104	*27702	24676	47911	22322	12813	923981
71 Net operating loss deduction	1135801	*85483	52153	19237	13652	37774	54328	*27687	24655	45435	21768	12508	741120
72 Dividends received deduction	187133	19	-	*31	*42	*33	*776	*15	*21	*2475	554	305	182861
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2417658	*20032	76746	40039	57858	38089	112179	*34623	75611	126565	227161	192715	1416039
75 Income tax before credits, total	830082	*5768	15600	6189	12468	7798	36388	11874	26732	45760	78904	67636	514965
76 Regular tax	797520	*4179	15541	6169	12344	7206	33413	*11741	25569	43039	77961	67003	493353
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	28623	1504	*58	-	*124	*591	2965	*116	*1127	2617	595	372	18555
80 Environmental tax	3864	85	-	-	-	-	*10	*16	*37	104	293	261	3057
81 Foreign tax credit	198057	-	-	-	-	-	-	*194	*3146	*952	645	2428	190692
82 U.S. Possessions tax credit	452	-	-	-	-	-	452	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	33	-	-	-	-	-	-	-	-	-	33	-	-
85 General business credit	10404	-	*146	-	*341	*18	*440	*34	*19	*511	723	669	7506
86 Prior year minimum tax credit	10751	-	-	*118	-	*5	*676	*215	*789	*296	1250	86	7317
87 Income tax after credits, total	610385	*5768	15454	6072	12127	7775	34819	*11432	22778	44002	76254	64454	309450

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	6945	*537	3695	*1277	*544	*349	424	*49	36	*16	***	**	***
2 Total assets	45823558	-	137984	*203660	*199919	*254846	992552	*341055	629062	*620928	***	**	***
3 Cash	1317569	-	37919	*35630	*33469	*23061	181507	*63310	78875	*61734	***	**	***
4 Notes and accounts receivable	9437909	-	*12649	*23548	*52821	*130711	172624	*48116	*99375	*175804	***	**	***
5 Less: Allowance for bad debts	188871	-	-	-	-	-	*1842	*707	*624	*12449	***	**	***
6 Inventories	2763317	-	-	*1702	*7182	*30318	*25176	*70666	*84744	*60442	***	**	***
7 Investments in govt. obligations, Total	*60602	-	-	-	-	-	*8819	-	-	*49354	***	-	***
8 Tax-exempt securities	*8424	-	-	-	-	-	*8424	-	-	-	***	-	***
9 Other current assets	2949327	-	*1088	*15710	*6505	*5631	43996	*34340	*14874	*85084	***	**	***
10 Loans to stockholders	437282	-	*31698	*2469	*10375	*538	*6501	-	-	*3885	***	-	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	-	***
12 Other investments	15502100	-	*4121	-	*693	*5266	149286	*16023	*99912	*37854	***	**	***
13 Depreciable assets	5562131	-	255155	*410915	*307389	*153347	719712	*247383	181155	*230861	***	**	***
14 Less: Accumulated depreciation	2950870	-	202461	*342553	*236567	*95942	498435	*162680	169995	*122990	***	**	***
15 Depletable assets	1689	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	600	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	197949	-	-	-	*2319	*6367	*5883	*1406	*1296	*6340	***	**	***
18 Intangible assets (Amortizable)	4447868	-	*2872	*4681	*98	*47	*115859	*1441943	*65974	*68597	***	-	***
19 Less: Accumulated amortization	2184699	-	*1991	*1502	*94	*47	*64596	*1408086	*19619	*52056	***	-	***
20 Other assets	8462433	-	*-3066	*53061	*15729	*-4451	119639	*-10659	*193094	*28468	***	**	***
21 Total liabilities	45823558	-	137984	*203660	*199919	*254846	992552	*341055	629062	*620928	***	**	***
22 Accounts payable	6759627	-	*545	*43513	*28709	*38340	150203	*11406	*61202	*164326	***	**	***
23 Mort, notes, and bonds under 1 yr	446881	-	*9645	*27369	*12953	*1750	83325	*6585	*93744	*44861	***	**	***
24 Other current liabilities	4277605	-	9969	*8672	*17694	*76742	161524	*97977	84181	*28324	***	**	***
25 Loans from stockholders	760145	-	*50680	*9186	*8976	*68609	*22204	*44659	*38144	*53575	***	-	***
26 Mort, notes, bonds, 1 yr or more	4877093	-	*1776	*69158	*36439	*7442	119528	*12218	*59757	*43676	***	**	***
27 Other liabilities	8746658	-	*617	*-486	*6999	*-0	*133520	*75134	*86323	*90016	***	**	***
28 Net worth	19955549	-	64752	*46249	*88149	*61964	322249	*93075	205711	*196150	***	**	***
29 Capital stock	2842611	-	10511	*3805	*6796	*509	53578	*12176	41349	*63718	***	**	***
30 Paid-in or capital surplus	13211499	-	-	*19944	*13086	*2779	*26958	*48465	*103181	*51247	***	**	***
31 Retained earnings, appropriated	*3223	-	-	-	-	-	*3183	-	-	-	***	-	***
32 Retained earnings, unappropriate	3960148	-	*20098	*30479	*69764	*-4367	142702	*-45440	*5084	*48173	***	**	***
33 Retained earnings (S CORP)	443054	-	*34142	*-7979	-	*64308	*108553	*93744	*56098	*33012	***	-	***
34 Less: Cost of treasury stock	504986	-	-	-	*1497	*1265	*12725	*15869	-	-	***	**	***
35 Total receipts	22393659	*111119	1354547	*1918735	*627247	*670048	1820620	*669427	435891	*917021	***	**	***
36 Business receipts	20368121	*69162	1288001	*1908429	*615987	*664924	1777868	*663395	413090	*895090	***	**	***
37 Interest	344983	-	*5685	*3	*1068	*412	8253	*1640	*4455	*5592	***	**	***
38 Interest on govt. obligations, State and local	*9001	-	-	-	-	-	*4	-	-	*180	***	**	***
39 Rents	86463	-	-	-	*2382	*461	*2810	*211	*62	*613	***	**	***
40 Royalties	*520626	-	-	*6494	-	-	*6880	-	-	-	***	**	***
41 Net S-T cap gain less net LT loss	*1144	-	-	-	*1144	-	-	-	-	-	***	-	***
42 Net L-T cap gain less net ST loss	*97501	-	-	-	-	*3133	*47	-	*227	*136	***	-	***
43 Net gain, noncapital assets	30446	*20699	*62	*3590	*277	*350	*469	-	*3893	*24	***	**	***
44 Dividends, domestic corporations	3990	-	-	-	*60	*47	*939	*21	-	-	***	-	***
45 Dividends, foreign corporations	*591655	-	-	-	-	-	-	-	*624	-	***	-	***
46 Other receipts	339729	*21257	60799	*220	*6328	*722	23351	*4159	*13539	*15385	***	**	***
47 Total deductions	21104637	*57335	1282436	*1875484	*615487	*619037	1769478	*644259	401228	*861377	***	**	***
48 Cost of sales and operations	11201240	*18700	*673612	*1384552	*258928	*246744	945948	*202610	*107649	*579153	***	**	***
49 Compensation of officers	1025215	*2052	*261831	*69756	*82905	*157580	113387	*33747	*89337	*12727	***	**	***
50 Repairs	95812	134	*1730	*4975	*3842	*4101	10431	*624	*557	*3876	***	**	***
51 Bad debts	54841	338	-	*150	*595	*35	*3194	*373	*1362	*1172	***	**	***
52 Rent paid on business property	401476	93	*14398	*23036	*45530	*19946	57893	*6322	*5931	*10562	***	**	***
53 Taxes paid	289599	*924	14252	*20333	*19759	*21376	41326	*6490	7016	*12187	***	**	***
54 Interest paid	651909	*3839	*4274	*8914	*5712	*3134	15458	*5250	*10726	*13432	***	**	***
55 Contributions or gifts	15946	-	-	*276	*219	*531	*495	*4	*3	*104	***	**	***
56 Amortization	946203	-	*26179	*40988	*2	-	29400	*318044	*100546	*113594	***	**	***
57 Depreciation	1308698	*3057	38905	*50868	*30341	*16938	55099	*8622	*6568	*14852	***	**	***
58 Depletion	55	-	-	-	-	-	-	-	-	-	***	**	***
59 Advertising	548574	*1167	*2308	*3799	*3533	*3081	13742	*880	*7386	*3652	***	**	***
60 Pension, prof sh, stock, annuity	43013	-	*9723	-	*4151	*8694	*5923	*1719	*550	*2006	***	**	***
61 Employee benefit programs	111037	*100	*4219	*1785	*4515	*2519	20346	*5766	*2733	*4653	***	**	***
62 Net loss, noncapital assets	*8233	-	-	-	*787	-	*1037	-	*74	*781	***	**	***
63 Other deductions	4402787	*26931	231004	*266051	*154668	*134356	455799	*53809	60789	*88625	***	**	***
64 Total receipts less total deducts	1289021	*53783	72111	*43251	*11761	*51011	51142	*25168	34663	*55644	***	**	***
65 Const taxable inc frm rel frn corps	*142429	-	-	-	-	-	-	-	*2005	-	***	-	***
66 Net income, total	1422449	*53783	72111	*43251	*11761	*51011	51139	*25168	36668	*55464	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	248914	*52629	*53313	*29894	-	*45545	*13787	*9746	*8096	*17403	***	-	***
70 Statutory special deductions, total	618676	*1155	*9576	-	*4117	*372	17483	*462	*15934	*10156	***	**	***
71 Net operating loss deduction	484861	*1155	*9576	-	*4075	*339	*16754	*447	*15934	*10156	***	**	***
72 Dividends received deduction	133815	-	-	-	*42	*33	*729	*15	-	-	***	-	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	555285	-	*9222	*13357	*7643	*5094	20293	*14960	*12639	*27904	***	**	***
75 Income tax before credits, total	202585	-	*1441	*2085	*1228	*1246	6743	*5181	*4462	*9728	***	**	***
76 Regular tax	185215	-	*1382	*2085	*1147	*1246	5547	*5181	*4258	*9482	***	**	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	16192	-	*58	-	*82	-	*1195	-	*194	*222	***	**	***
80 Environmental tax	1178	-	-	-	-	-	-	-	*11	*24	***	**	***
81 Foreign tax credit	101218	-	-	-	-	-	-	*146	*3069	*704	***	**	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	*301	-	-	-	*146	-	*101	-	-	-	***	-	***
86 Prior year minimum tax credit	*367	-	-	*118	-	-	*61	-	-	-	***	-	***
87 Income tax after credits, total	100699	-	*1441	*1967	*1082	*1246	6580	*5036	*1393	*9025	***	**	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 7830
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	923	-	*302	*450	*90	-	*51	-	*10	*8	***	**	***
2 Total assets	5618421	-	*1044	*66084	*24224	-	*93586	-	*169478	*256326	***	**	***
3 Cash	339268	-	*807	*10381	*829	-	*26828	-	*10064	*27516	***	**	***
4 Notes and accounts receivable	907642	-	-	-	-	-	*999	-	*2648	*16092	***	**	***
5 Less: Allowance for bad debts	12473	-	-	-	-	-	-	-	-	-	***	-	***
6 Inventories	15024	-	*131	-	-	-	*769	-	*702	*1036	***	**	***
7 Investments in govt. obligations, Total	*11259	-	-	-	-	-	-	-	*1150	-	***	**	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	-	***
9 Other current assets	215656	-	*72	*10473	-	-	*639	-	*2303	*6450	***	**	***
10 Loans to stockholders	*32953	-	-	*19776	-	-	*638	-	*3067	-	***	**	***
11 Mortgage and real estate loans	*3133	-	-	-	-	-	*2234	-	-	*899	***	-	***
12 Other investments	1241899	-	-	-	-	-	-	-	*38072	*468	***	**	***
13 Depreciable assets	3486641	-	-	*65507	*47502	-	*138344	-	*107681	*270947	***	**	***
14 Less: Accumulated depreciation	1328423	-	-	*44957	*25512	-	*87101	-	*20507	*104993	***	**	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	353049	-	-	*4587	-	-	*8908	-	*14915	*20346	***	**	***
18 Intangible assets (Amortizable)	312388	-	-	*361	-	-	*160	-	-	*13815	***	**	***
19 Less: Accumulated amortization	95920	-	-	*181	-	-	*70	-	-	*2577	***	**	***
20 Other assets	136326	-	*34	*137	*1404	-	*1239	-	*9384	*6328	***	**	***
21 Total liabilities	5618421	-	*1044	*66084	*24224	-	*93586	-	*169478	*256326	***	**	***
22 Accounts payable	521293	-	-	-	*1388	-	*8446	-	*10498	*33527	***	**	***
23 Mort, notes, and bonds under 1 yr	221597	-	-	-	*2071	-	-	-	*6286	*38768	***	**	***
24 Other current liabilities	1305448	-	-	*2293	*8855	-	*3690	-	*4714	*13892	***	**	***
25 Loans from stockholders	3640	-	-	-	-	-	-	-	-	-	***	**	***
26 Mort, notes, bonds, 1 yr or more	1453394	-	-	-	*3333	-	*30135	-	*31986	*101607	***	**	***
27 Other liabilities	271452	-	-	-	-	-	*-47057	-	*51637	*14056	***	**	***
28 Net worth	1841597	-	*1044	*63791	*8576	-	*98372	-	*64357	*54476	***	**	***
29 Capital stock	864595	-	*15	*7663	*45	-	*2685	-	*13282	*2714	***	**	***
30 Paid-in or capital surplus	578014	-	*305	*22447	*1763	-	*18499	-	*3332	*26068	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings, unappropriate	377756	-	*196	*37593	-	-	*74870	-	*7013	*25695	***	**	***
33 Retained earnings (S CORP)	*50456	-	*528	*112	*6768	-	*2318	-	*40730	-	***	-	***
34 Less: Cost of treasury stock	*29224	-	-	*4025	-	-	-	-	-	-	***	**	***
35 Total receipts	3120636	-	*76934	*117686	*35372	-	*155075	-	*122441	*377038	***	**	***
36 Business receipts	2837535	-	*73679	*116975	*35058	-	*154527	-	*118227	*370658	***	**	***
37 Interest	124805	-	-	-	-	-	*418	-	*126	*2164	***	**	***
38 Interest on govt. obligations, State and local	*576	-	-	-	-	-	-	-	*2	-	***	-	***
39 Rents	47748	-	-	-	-	-	-	-	*230	*1250	***	**	***
40 Royalties	5	-	-	-	-	-	-	-	-	-	***	-	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	-	***
42 Net L-T cap gain less net ST loss	*36032	-	-	-	-	-	-	-	*11	-	***	-	***
43 Net gain, noncapital assets	*5070	-	-	-	-	-	-	-	-	*38	***	-	***
44 Dividends, domestic corporations	*1823	-	-	-	-	-	-	-	-	*512	***	**	***
45 Dividends, foreign corporations	141	-	-	-	-	-	-	-	-	-	***	-	***
46 Other receipts	66902	-	*3255	*711	*315	-	*130	-	*3846	*2415	***	**	***
47 Total deductions	2854768	-	*66206	*106194	*34281	-	*126322	-	*113213	*353862	***	**	***
48 Cost of sales and operations	886659	-	*20366	*4547	-	-	*27545	-	*32658	*132984	***	**	***
49 Compensation of officers	22040	-	*832	*3477	*475	-	-	-	*1067	*4144	***	-	***
50 Repairs	58483	-	*2093	*5551	*257	-	*3900	-	*3115	*7293	***	**	***
51 Bad debts	3165	-	-	-	-	-	*41	-	-	*702	***	**	***
52 Rent paid on business property	360545	-	*12354	*14342	*3621	-	*17066	-	*17122	*46836	***	**	***
53 Taxes paid	119951	-	*6403	*4155	*1172	-	*4646	-	*3880	*15963	***	**	***
54 Interest paid	237356	-	-	-	*1050	-	*2987	-	*3746	*13313	***	**	***
55 Contributions or gifts	2341	-	-	-	-	-	*4	-	-	*119	***	**	***
56 Amortization	18669	-	-	*72	-	-	-	-	*1094	*1467	***	**	***
57 Depreciation	153697	-	-	*4637	*1804	-	*5407	-	*5326	*17227	***	**	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	90028	-	*5835	*2856	*1209	-	*4192	-	*4652	*11947	***	**	***
60 Pension, prof sh, stock, annuity	*2699	-	-	-	*111	-	*179	-	*41	*274	***	-	***
61 Employee benefit programs	17057	-	-	-	*215	-	*448	-	*10	*1731	***	**	***
62 Net loss, noncapital assets	*3396	-	-	-	-	-	-	-	-	*1158	***	**	***
63 Other deductions	878684	-	*18324	*66557	*24369	-	*59907	-	*40502	*98704	***	**	***
64 Total receipts less total deducts	265867	-	*10727	*11491	*1091	-	*28753	-	*9228	*23176	***	**	***
65 Const taxable inc frm rel frn corps	220	-	-	-	-	-	-	-	-	-	***	**	***
66 Net income, total	265511	-	*10727	*11491	*1091	-	*28753	-	*9226	*23176	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	*33307	-	*10532	*7709	*1091	-	*12065	-	*1909	-	***	-	***
70 Statutory special deductions, total	85977	-	-	*442	-	-	-	-	*1125	*11064	***	**	***
71 Net operating loss deduction	84537	-	-	*442	-	-	-	-	*1125	*10552	***	**	***
72 Dividends received deduction	*1439	-	-	-	-	-	-	-	-	*512	***	**	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	146228	-	*196	*3340	-	-	*16687	-	*6192	*12112	***	**	***
75 Income tax before credits, total	53907	-	*29	*501	-	-	*5610	-	*2498	*5445	***	**	***
76 Regular tax	49799	-	*29	*501	-	-	*5610	-	*2105	*4128	***	**	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	*3866	-	-	-	-	-	-	-	*385	*1307	***	-	***
80 Environmental tax	242	-	-	-	-	-	-	-	*8	*9	***	**	***
81 Foreign tax credit	46	-	-	-	-	-	-	-	-	-	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	*2563	-	-	-	-	-	-	-	-	*492	***	**	***
86 Prior year minimum tax credit	2150	-	-	-	-	-	-	-	-	-	***	**	***
87 Income tax after credits, total	49148	-	*29	*501	-	-	*5610	-	*2498	*4954	***	**	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	41266	2221	23424	7833	3417	2329	1630	184	103	64	35	16	9
2 Total assets	44601285	-	649865	1197374	1233209	1665400	3537154	1346563	1516416	2285986	2610199	2275319	26283803
3 Cash	2696871	-	180827	280060	200585	284538	314806	138180	120638	217679	248651	265646	445260
4 Notes and accounts receivable	2868103	-	51781	55970	64968	138327	264169	122302	83271	239842	261636	88677	1497160
5 Less: Allowance for bad debts	155455	-	-	-	-	*1633	*2375	*1977	*2022	11956	4303	12066	119123
6 Inventories	2252370	-	31416	87498	43037	50210	251643	45948	40769	162430	44853	19503	1475064
7 Investments in govt. obligations, Total	*55987	-	*357	-	-	-	*9366	-	*12232	*27506	6526	-	-
8 Tax-exempt securities	*88918	-	-	*6374	*3967	-	*708	*7897	-	422	5836	63716	-
9 Other current assets	3638657	-	48119	45814	48423	103058	160708	55193	91163	205177	186310	193580	2501112
10 Loans to stockholders	493748	-	55330	96039	39575	*29235	104090	*5062	*25667	*31441	103237	22	4049
11 Mortgage and real estate loans	162619	-	*12609	*25676	*19562	*29323	*1794	-	-	*3165	25420	1216	43852
12 Other investments	9036792	-	-	*23055	*64461	110089	139548	53717	208529	231854	235117	264805	7705618
13 Depreciable assets	32234622	-	934255	1637510	1704137	1782906	3494846	1581289	1169680	1428333	1801173	1432240	15268255
14 Less: Accumulated depreciation	14648566	-	710855	1128362	1111319	1104953	1812137	761452	567176	594199	718213	492293	5647606
15 Depletable assets	*8074	-	-	*7087	-	-	-	-	-	-	986	-	-
16 Less: Accumulated depletion	*6166	-	-	*5892	-	-	-	-	-	-	274	-	-
17 Land	1777811	-	*22289	40516	107630	179975	360222	63792	196299	143259	146903	119572	397353
18 Intangible assets (Amortizable)	3598351	-	24897	*25071	*10984	120103	137174	*36434	92875	128849	142997	222837	2656129
19 Less: Accumulated amortization	1110225	-	12638	*22714	*3119	89608	29923	*15134	27763	29028	56758	34630	788911
20 Other assets	1608775	-	11480	23671	40317	33830	142515	15311	72254	101210	180102	142494	845591
21 Total liabilities	44601285	-	649865	1197374	1233209	1665400	3537154	1346563	1516416	2285986	2610199	2275319	26283803
22 Accounts payable	3171207	-	77342	82742	43811	233006	238217	60695	97059	299002	166326	87634	1785374
23 Mort, notes, and bonds under 1 yr	2098294	-	17722	87121	58959	118823	176127	106912	151613	155901	163758	107556	953803
24 Other current liabilities	4440936	-	58247	118575	136007	253614	311296	199181	156105	338110	394910	199173	2275717
25 Loans from stockholders	1355573	-	190128	227899	195534	128885	313230	*20349	*46711	*71444	90066	2010	69318
26 Mort, notes, bonds, 1 yr or more	11647694	-	88027	279966	259710	500495	977187	329083	331429	294934	663578	581634	7341651
27 Other liabilities	2659268	-	*5110	35903	52124	98525	154529	169094	57867	104084	244253	156068	1581711
28 Net worth	19228314	-	213288	365169	487064	332052	1366567	461248	675632	1022511	887309	1141244	12276230
29 Capital stock	1858709	-	131736	129726	128622	206653	273290	87816	141897	151760	25611	105595	476002
30 Paid-in or capital surplus	8779157	-	120037	94105	121396	96054	318602	192626	164104	409968	603036	485410	6173818
31 Retained earnings, appropriated	*75449	-	-	-	-	-	*17690	*39106	*14865	*3787	-	-	-
32 Retained earnings, unappropriate	8438914	-	26090	130825	240919	168447	464757	20141	142084	285273	126453	408317	6425608
33 Retained earnings (S CORP)	1330251	-	-28497	30673	42430	-55019	398515	182504	224919	184387	174077	176261	-
34 Less: Cost of treasury stock	1254166	-	*36077	*20161	46303	*84083	106287	*60946	*12238	*12665	41869	34339	799198
35 Total receipts	50195767	583033	3956089	3450771	2217371	2982772	5308607	2153433	1584379	2896439	2685338	2017833	20359701
36 Business receipts	45979175	483139	3814769	3364021	2038913	2919644	5068603	2028227	1340541	2586649	2571864	1864259	17898548
37 Interest	606399	*266	12941	1201	8650	5617	11438	*3141	9773	20184	11884	18036	503268
38 Interest on govt. obligations, State and local	22333	-	-	-	*287	*374	*2207	*342	*52	*1156	1945	3696	12274
39 Rents	261318	-	*5256	*599	*3704	-	19665	*3595	*3087	*3636	10951	13280	197545
40 Royalties	1231038	*2675	*54350	*2466	*25	-	*5688	-	*8764	*40990	4604	429	1111047
41 Net S-T cap gain less net LT loss	*33426	-	*27933	-	-	-	*1	-	*1143	*1516	2816	17	-
42 Net L-T cap gain less net ST loss	79078	*13757	*11405	*751	*7046	*19142	*273	-	*721	*5347	7541	13053	41
43 Net gain, noncapital assets	510111	*58584	*1437	*4860	*7569	*5498	52169	*14506	*195	933	3578	3132	357650
44 Dividends, domestic corporations	27277	27	-	*39	-	-	*71	-	*30	*1143	788	436	24743
45 Dividends, foreign corporations	*53772	-	-	-	-	-	-	-	-	*1186	120	-	52467
46 Other receipts	1391840	24584	27998	76835	151179	32497	148493	103622	220073	233699	69247	101495	202118
47 Total deductions	46090458	408843	3579886	3154538	2034976	2772576	4912781	1990412	1372812	2631050	2354302	1760002	19118280
48 Cost of sales and operations	16354255	*104564	483097	739486	527312	923096	1384924	1102673	547422	1058284	494861	412996	8575540
49 Compensation of officers	2072655	*8826	378423	358292	107144	116968	404082	69588	41023	47182	76780	23953	440393
50 Repairs	676125	*4719	77653	73184	77545	76426	138295	32520	19982	33262	33509	19241	89788
51 Bad debts	74513	*98	*2130	*2128	*1376	3092	8363	846	1824	5791	3449	1461	43956
52 Rent paid on business property	1819836	21301	332223	181027	116802	143874	255861	36653	46310	83131	145641	33708	423305
53 Taxes paid	1738838	11678	155840	147727	126719	120106	233447	78992	88247	155217	129076	165684	326104
54 Interest paid	1193445	*16215	11746	28558	38804	64535	113708	34695	33121	40172	43607	61801	706483
55 Contributions or gifts	25898	*95	275	*318	612	760	596	*169	956	1775	2834	1487	16019
56 Amortization	392099	*7850	8401	*2309	5264	19785	15547	15850	8643	15794	32839	7312	252504
57 Depreciation	3226676	18982	100123	203286	122733	138031	348410	96044	66071	95387	110432	96531	1830645
58 Depletion	*1191	-	-	-	*4	-	*267	-	-	-	394	526	-
59 Advertising	1022360	15192	153260	78005	34713	81074	143769	23011	40922	89796	48359	87018	227241
60 Pension, prof sh, stock, annuity	154414	*849	*16370	*25125	*9211	*7926	13571	*3965	4266	2773	11249	11233	47877
61 Employee benefit programs	313652	4905	15992	7634	16579	9384	35380	17139	17341	34488	30036	44952	79822
62 Net loss, noncapital assets	45890	*330	-	-	*979	*1726	23274	*104	*1018	*469	2504	3034	12452
63 Other deductions	16978612	193239	1844353	1307460	849178	1065793	1793288	478162	455663	967528	1188732	789065	6046150
64 Total receipts less total deducts	4105309	174190	376204	296233	182395	210196	395826	163021	211568	265389	331036	257831	1241421
65 Const taxable inc frm rel frn corps	21063	-	-	-	-	-	-	-	-	-	8	-	21055
66 Net income, total	4104039	174190	376204	296233	182108	209822	393619	162679	211515	264233	329098	254135	1250202
67 Net income, Form 1120-A	20441	*5591	13807	*471	*571	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*7226	*7226	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1770128	*69811	266299	254064	122317	139392	280799	115776	147189	151439	174436	48606	-
70 Statutory special deductions, total	618281	*84347	42576	18826	*9577	*37435	37621	*27240	*7618	26690	4875	12813	308663
71 Net operating loss deduction	566402	*84328	42576	18795	*9577	*37435	37574	*27240	*7597	*24726	4323	12508	259723
72 Dividends received deduction	51879	19	-	*31	-	-	*47	-	*21	*1963	552	305	48940
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1716145	*20032	67328	23343	50215	32994	75199	*19663	56781	86548	149787	192715	941539
75 Income tax before credits, total	573591	*5768	14130	3603	11239	6551	24035	*6693	19773	30586	51827	67636	331748
76 Regular tax	562506	*4179	14130	3583	11197	5960	22256	*6560	19206	29428	51250	67003	327752
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	8565	1504	-	-	*42	*591	*1769	*116	*548	*1087	345	372	2190
80 Environmental tax	2445	85	-	-	-	-	*10	*16	*18	71	177	261	1806
81 Foreign tax credit	*96793	-	-	-	-	-	-	*48	*77	*248	257	2428	93736
82 U.S. Possessions tax credit	452	-	-	-	-	-	452	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	33	-	-	-	-	-	-	-	-	-	33	-	-
85 General business credit	7540	-	*146	-	*195	*18	*338	*34	*19	*19	283	669	5820
86 Prior year minimum tax credit	8234	-	-	-	-	*5	*615	*215	*789	*296	91	86	6138
87 Income tax after credits, total	460538	*5768	13984	3603	11045	6529	22629	*6396	18888	30024	51164	64454	226054

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 57
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	255513	10135	176630	38728	13791	7621	7012	777	473	144	81	68	54
2 Total assets	137910341	-	4917015	6051184	4835328	5393513	15073157	5374563	7343128	5884014	6396671	11590483	65051285
3 Cash	14883366	-	1447473	1422466	1263111	1192687	1990252	911447	1006904	690090	672509	1158132	3128293
4 Notes and accounts receivable	28036764	-	418134	851698	743466	953442	4422011	1498959	2186242	1490947	1466328	3267516	10738021
5 Less: Allowance for bad debts	2646616	-	*12038	*18395	*32208	21979	125005	102464	107839	128280	89021	277694	1731693
6 Inventories	2561443	-	109212	192237	182318	172259	370193	165499	286646	130383	87729	220551	644417
7 Investments in govt. obligations, Total	1774649	-	-	-	*9355	*3747	136451	*30862	*32956	*20796	65634	98810	1376038
8 Tax-exempt securities	1228760	-	*3	*19851	*30551	*9254	*22634	*14191	*54700	*16170	108631	213611	739166
9 Other current assets	8115422	-	185870	343323	283445	330018	919385	497231	491208	483570	482070	933480	3165822
10 Loans to stockholders	2091011	-	500578	560245	232444	186631	269560	59738	72408	*29963	59954	22649	96843
11 Mortgage and real estate loans	1229264	-	*9257	*87767	*7363	*71509	*21887	*57236	*15388	*1274	29969	9076	918536
12 Other investments	19726132	-	150773	502535	338852	526391	1194182	553498	469905	520973	685008	1677401	13106612
13 Depreciable assets	66620781	-	6307435	4381629	3188733	3708133	8655930	2583358	3441452	2411988	2872204	3555832	25514086
14 Less: Accumulated depreciation	29972570	-	4597946	2739249	1907518	2141456	4274681	1272026	1531716	887169	1131740	1381087	8107983
15 Depletable assets	135612	-	*21888	*9719	*1738	*2550	*14397	*37663	*44	-	47614	-	-
16 Less: Accumulated depletion	68723	-	*14425	*6963	-	*2550	*7832	*21184	-	-	15770	-	-
17 Land	3692445	-	58594	87744	153065	127743	485663	155994	223519	256343	128328	235530	1779922
18 Intangible assets (Amortizable)	9872037	-	183478	353565	184854	196601	446692	118468	428243	659045	604247	1397658	5299187
19 Less: Accumulated amortization	1928202	-	90001	210699	92815	91597	138497	46478	107571	165522	111938	242160	630923
20 Other assets	12558766	-	238729	213711	248574	170129	669936	132570	380641	353444	434916	701177	9014940
21 Total liabilities	137910341	-	4917015	6051184	4835328	5393513	15073157	5374563	7343128	5884014	6396671	11590483	65051285
22 Accounts payable	9821612	-	335906	305472	317260	441625	1585623	744055	869351	720335	441565	905299	3155122
23 Mort, notes, and bonds under 1 yr	7620108	-	432920	430428	480486	514746	1165967	469624	596145	367750	463278	541424	2157340
24 Other current liabilities	17901732	-	719117	632056	534971	641286	2312473	812116	1314559	1057959	876219	1492592	7508385
25 Loans from stockholders	5318713	-	953708	535957	414183	227059	685221	154566	158482	*67200	99107	41433	1981796
26 Mort, notes, bonds, 1 yr or more	31025237	-	909809	1125913	895834	1135616	3724315	1061283	1492064	1354598	1190867	2299094	15835843
27 Other liabilities	8164965	-	102282	162211	125760	149675	930117	303794	408521	223827	416512	811631	4530635
28 Net worth	58057974	-	1463272	2859148	2066834	2283506	4669441	1829127	2504006	2092345	2909124	5499008	29882164
29 Capital stock	5121763	-	541566	410613	184752	296698	692312	196117	589236	301863	301167	509560	1097879
30 Paid-in or capital surplus	33308663	-	820546	522227	309825	314138	1421878	397391	1358084	1384527	1723394	3154855	21901797
31 Retained earnings, appropriated	175301	-	*13331	*9861	*32870	*3789	*71602	*619	*564	*39387	-	2017	1262
32 Retained earnings, unappropriate	15234350	-	190487	736290	902651	856671	997600	477881	257574	310974	883645	2148956	7471622
33 Retained earnings (S CORP)	6335281	-	166447	1317351	711655	921182	1719167	818703	425264	*137178	11401	106934	-
34 Less: Cost of treasury stock	2117384	-	269103	137194	74919	108973	233117	61583	126717	81583	10484	423315	590397
35 Total receipts	246574053	5930540	39618900	22838169	15906436	13687316	33564084	9692437	13668996	9373160	7983867	14481635	59828513
36 Business receipts	236928309	5327213	38848937	22198770	15481360	13272968	32335363	9387159	13153271	9119371	7538285	13731794	56533818
37 Interest	1453431	135087	15901	30104	17499	27463	66356	18643	48520	55241	55877	178098	804641
38 Interest on govt. obligations, State and local	154201	5269	*1729	*3515	*3281	3297	4153	1050	16813	5124	16026	19571	74373
39 Rents	459542	*26963	*17784	3844	*7952	5539	45993	6265	18339	24429	28337	39543	234556
40 Royalties	274179	-	*12857	*3589	*638	*769	*4312	*1000	*10216	*1618	16769	10016	212396
41 Net S-T cap gain less net LT loss	65323	93	*6874	*6848	*9443	*265	1461	*2714	*1032	*878	10606	9466	15642
42 Net L-T cap gain less net ST loss	848100	60160	41728	25356	26094	18084	133886	*31196	32299	23318	65177	88172	302630
43 Net gain, noncapital assets	343232	66038	23296	21531	6785	8899	9229	10971	17079	2673	15557	6393	154783
44 Dividends, domestic corporations	78867	*3063	*989	4834	5439	*7349	3150	*1188	1213	19158	734	7703	24045
45 Dividends, foreign corporations	10662	129	-	-	*129	-	*250	-	*194	*322	1050	1547	7041
46 Other receipts	5958208	306524	648805	539779	347817	342683	959931	232251	370018	121027	235449	389333	1464588
47 Total deductions	228791689	5434140	35885284	20971978	14807678	12578215	31387303	9067339	12905007	8889202	7454482	13463444	55947616
48 Cost of sales and operations	61549564	1436654	4971826	3185267	3396445	3089315	9107728	2960161	5032651	2590312	2160140	4621480	18997586
49 Compensation of officers	20347897	195975	8369794	4504105	2142024	1613670	2020894	384504	337253	115997	132354	172805	358521
50 Repairs	1975078	70119	288838	171832	104864	141578	373660	70361	71521	76598	45469	110413	449825
51 Bad debts	1930903	142482	23323	32003	47016	31301	187216	82057	62994	93582	70743	185318	972869
52 Rent paid on business property	8245371	167062	1961785	1022003	553229	510746	1151421	297506	377371	285894	224968	406585	1286801
53 Taxes paid	8738347	248689	1488301	910673	535592	563759	1313198	366453	488783	279727	250910	422984	1869277
54 Interest paid	3630876	183894	186436	155086	131146	146718	391838	161071	165814	141412	133073	255584	1578803
55 Contributions or gifts	98898	13982	7058	6461	3322	2757	5523	2800	3360	4115	7730	5397	36394
56 Amortization	737745	13701	45067	30841	23871	22458	65555	7044	37605	40094	30793	70804	349912
57 Depreciation	5102652	186779	545110	360340	263402	327404	633822	202615	239252	200546	220850	306371	1616163
58 Depletion	21060	10	*3436	-	*225	-	*3327	*11825	*-0	23	331	1880	1
59 Advertising	1690297	35157	306209	198602	92212	121344	213793	110099	77550	66662	46145	72449	350074
60 Pension, prof sh, stock, annuity	2127236	67897	500645	284532	186792	188860	198317	70508	112419	31550	39142	85035	361538
61 Employee benefit programs	5342615	151242	358022	335665	218114	239027	708148	392526	294517	413262	173802	446866	1611425
62 Net loss, noncapital assets	139843	*9517	9947	*4245	1311	4158	8897	3078	3161	3413	6851	12062	73202
63 Other deductions	107113307	2510981	16819487	9770324	7108111	5575119	15003966	3944729	5600759	4546016	3911179	6287410	26035225
64 Total receipts less total deducts	17782364	496399	3733615	1866191	1098757	1109101	2176781	625097	763990	483958	529385	1018191	3880897
65 Const taxable inc frm rel frn corps	31016	-	-	*13117	-	*254	-	-	*952	*59	146	1131	15358
66 Net income, total	17659179	491130	3731887	1875793	1095477	1106058	2172628	624048	748129	478893	513505	999751	3821881
67 Net income, Form 1120-A	153029	*5516	110140	21175	16198	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	5323	5323	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	8560999	174213	3127388	1493415	848889	830131	1351645	392235	226860	87982	7939	20302	-
70 Statutory special deductions, total	1455647	51482	269696	105416	53059	91517	238086	29888	107487	93023	73856	77114	265022
71 Net operating loss deduction	1389605	49338	268997	101249	49490	85577	235704	29101	106848	78214	73321	67225	244539
72 Dividends received deduction	62389	*2144	*699	4167	3569	*5941	2382	*787	639	14809	535	6505	20214
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7663860	265435	334803	277356	194498	199037	587104	201924	413782	298500	431711	902752	3556958
75 Income tax before credits, total	2528909	90943	59190	51610	42860	53403	188193	68749	143724	108558	151761	317391	1252529
76 Regular tax	2491806	89257	57150	51602	42860	52143	185703	67798	140760	101900	148477	312321	1241836
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	29340	*1470	*2038	-	-	*1259	2472	*923	2721	6421	2513	3838	5685
80 Environmental tax	7452	303	-	*8	-	-	*18	*29	242	294	506	1130	4922
81 Foreign tax credit	34416	2804	-	*2896	*6	*76	*366	*1584	*5952	*403	6342	11137	2850
82 U.S. Possessions tax credit	3163	-	-	-	284	646	247	902	1084	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*442	-	*51	-	-	-	-	-	-	-	391	-	-
85 General business credit	34654	*621	*905	*1665	-	*776	7461	*916	1516	*105	2101	2646	15942
86 Prior year minimum tax credit	33996	*614	-	-	-	*135	1231	*2374	*2069	*720	2472	1314	23066
87 Income tax after credits, total	2422237	86903	58234	47048	42570	51770	178888	62972	133103	107329	140454	302294	1210671

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	23399	*375	15313	5673	1002	723	285	*10	*15	*3	-	-	**
2 Total assets	3538014	-	583907	826495	348215	511690	486980	*54942	*225204	*500581	-	-	**
3 Cash	907129	-	172277	202862	93219	106215	56563	*5476	*22145	*248373	-	-	**
4 Notes and accounts receivable	480602	-	*1022	46886	*43234	*94094	*131451	*40377	*66829	*56710	-	-	**
5 Less: Allowance for bad debts	*20451	-	-	-	-	-	-	-	*20451	-	-	-	-
6 Inventories	*23147	-	*262	*4512	*13680	*2851	-	-	*868	*974	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	326759	-	28903	80393	*22997	*21424	*5632	-	*17000	*150412	-	-	**
10 Loans to stockholders	190974	-	61829	74522	*13152	*24468	*17004	-	-	-	-	-	-
11 Mortgage and real estate loans	*34783	-	-	*1131	-	*33652	-	-	-	-	-	-	-
12 Other investments	190615	-	*14745	*23124	*45641	*20663	*73658	-	*12783	-	-	-	-
13 Depreciable assets	3120310	-	927309	1040539	274528	407619	323636	*18209	*56651	*71819	-	-	-
14 Less: Accumulated depreciation	2064850	-	674939	732516	193214	252784	157477	*9119	*15368	*29432	-	-	-
15 Depletable assets	*1837	-	-	*99	*1738	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*99	-	-	*99	-	-	-	-	-	-	-	-	-
17 Land	30518	-	*117	*17115	-	*6160	*4914	-	*1294	*918	-	-	-
18 Intangible assets (Amortizable)	113691	-	12643	*40843	*12654	*28060	*17773	-	*34	*1684	-	-	-
19 Less: Accumulated amortization	40773	-	5854	*6067	*6525	*16674	*4372	-	*33	*1248	-	-	-
20 Other assets	243821	-	45593	33149	*27111	*35943	*18199	*-0	*83453	*372	-	-	-
21 Total liabilities	3538014	-	583907	826495	348215	511690	486980	*54942	*225204	*500581	-	-	**
22 Accounts payable	285925	-	*5221	*8962	*18315	*62467	*6290	-	*16081	*168590	-	-	**
23 Mort, notes, and bonds under 1 yr	229030	-	39479	26000	*14000	*67164	*41181	*2825	*4677	*33703	-	-	-
24 Other current liabilities	723639	-	124548	104261	51871	51186	58332	*40471	*39290	*253680	-	-	**
25 Loans from stockholders	263730	-	109877	*67838	*43494	*6953	*35568	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	473741	-	60135	116033	*27098	*112838	*122544	-	*28100	*6993	-	-	-
27 Other liabilities	187905	-	*6162	*16072	*20662	*3783	*65552	-	*74006	*1668	-	-	-
28 Net worth	1374044	-	238484	487328	172774	207300	157512	*11646	*63050	*35949	-	-	**
29 Capital stock	201791	-	47947	57420	4279	49399	29313	*21	*1133	*12278	-	-	**
30 Paid-in or capital surplus	302613	-	105864	50633	*6168	*27101	*24329	*405	*82370	*5743	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	364258	-	94368	120460	*72817	*38362	*49236	-	*-28913	*17928	-	-	**
33 Retained earnings (S CORP)	563760	-	7071	276913	*94907	*110521	54634	*11220	*8494	-	-	-	-
34 Less: Cost of treasury stock	58378	-	*16767	*18098	*5397	*18082	-	-	*33	-	-	-	-
35 Total receipts	18918503	*44399	7198903	4035363	1349977	1407746	2077030	*107618	*323263	*2374204	-	-	**
36 Business receipts	18554653	*42287	6994854	3948877	1328555	1394962	2062236	*107575	*314609	*2360698	-	-	**
37 Interest	17760	-	*965	2439	*1353	*1776	*660	-	*1362	*9205	-	-	**
38 Interest on govt. obligations, State and local	*3510	-	*247	*607	*731	*1052	-	-	*483	*389	-	-	-
39 Rents	*6195	-	-	*644	*3729	-	*1533	-	*289	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*8481	*2892	*156	*4998	-	-	-	-	*435	-	-	-	-
43 Net gain, noncapital assets	*11503	-	*7729	*2250	-	-	-	-	*1514	*9	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	316401	*-780	194952	75548	*15608	*9957	*12601	*42	*4570	*3902	-	-	**
47 Total deductions	17791288	*30436	6659271	3755517	1297364	1322977	1984469	*104118	*292469	*2344666	-	-	**
48 Cost of sales and operations	1193948	-	81637	*197545	*118561	*187782	*542518	-	*11770	*54134	-	-	-
49 Compensation of officers	5209137	*4825	2711756	1390565	343344	339323	374717	*23379	*18030	*3199	-	-	**
50 Repairs	143656	*98	49068	29810	9295	12264	14238	*1026	*826	*27030	-	-	**
51 Bad debts	15838	-	*6015	*602	*160	*1044	*-0	-	*8017	-	-	-	-
52 Rent paid on business property	843259	*6389	354051	198656	67026	35532	59333	*3227	*7462	*111584	-	-	**
53 Taxes paid	576778	*1439	248007	106939	49528	40507	44599	*2824	*6216	*76718	-	-	**
54 Interest paid	69951	-	13444	13833	*5874	15851	13538	*309	*2934	*4170	-	-	-
55 Contributions or gifts	2939	*17	1922	*61	*596	*9	*195	-	*133	5	-	-	**
56 Amortization	13133	-	2263	*1027	*420	*1652	*5746	-	*1110	*915	-	-	**
57 Depreciation	239220	*4	67315	76801	20994	30237	28989	*2959	*3637	*8283	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	83591	*24	29577	27423	*3283	14315	7159	*5	*1294	*512	-	-	-
60 Pension, prof sh, stock, annuity	435791	-	228416	86930	*49693	*38396	*20200	*886	*1456	*9815	-	-	-
61 Employee benefit programs	417077	*111	62677	42184	*28058	25758	*20542	*1657	*2867	233223	-	-	**
62 Net loss, noncapital assets	*2164	-	*793	*1240	*4	*76	-	-	*52	-	-	-	-
63 Other deductions	8544808	*17530	2802330	1581902	600528	580233	852693	*67846	*226666	*1815079	-	-	**
64 Total receipts less total deducts	1127215	*13962	539632	279846	52613	84770	92561	*3500	*30794	*29538	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	1123705	*13962	539385	279238	51882	83717	92561	*3500	*30311	*29148	-	-	**
67 Net income, Form 1120-A	26986	*3490	15291	*5584	*2621	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	963644	*10472	478058	246865	*42673	*75495	88695	*3500	*17887	-	-	-	-
70 Statutory special deductions, total	50540	-	28210	10774	*999	*478	*3658	-	*6421	-	-	-	-
71 Net operating loss deduction	50540	-	28210	10774	*999	*478	*3658	-	*6421	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	109522	*3490	33117	*21600	*8210	*7745	*208	-	*6004	*29148	-	-	**
75 Income tax before credits, total	31634	*906	8249	*4943	*2762	*1944	*72	-	*2059	*10698	-	-	**
76 Regular tax	30347	*906	8159	*4943	*2762	*1277	*72	-	*2041	*10186	-	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1250	-	*90	-	-	*668	-	-	*13	*479	-	-	-
80 Environmental tax	*37	-	-	-	-	-	-	-	*5	32	-	-	**
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*30	-	-	-	-	*30	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*153	-	-	-	-	-	-	-	*153	-	-	-	-
87 Income tax after credits, total	31450	*906	8249	*4943	*2762	*1914	*72	-	*1906	*10698	-	-	**

MINOR INDUSTRY 8021
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	13500	*1027	8360	3012	*728	*320	*43	*10	-	-	-	-	-
2 Total assets	1533211	-	378230	502741	*245747	*209507	*105936	*91050	-	-	-	-	-
3 Cash	262700	-	69084	99006	*75214	*13365	*4939	*1091	-	-	-	-	-
4 Notes and accounts receivable	305785	-	*32923	*93685	*14177	*75469	*3486	*86044	-	-	-	-	-
5 Less: Allowance for bad debts	*35153	-	-	-	-	*4480	-	*30673	-	-	-	-	-
6 Inventories	*10198	-	*595	-	-	*9603	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*16498	-	-	-	*16498	-	-	-	-	-	-	-	-
9 Other current assets	56216	-	8187	*19539	*20417	*3559	*593	*3922	-	-	-	-	-
10 Loans to stockholders	158565	-	44867	73002	*4973	*24826	*4555	*6342	-	-	-	-	-
11 Mortgage and real estate loans	*5936	-	-	*5936	-	-	-	-	-	-	-	-	-
12 Other investments	99609	-	*669	*43457	*21679	*24194	*9611	-	-	-	-	-	-
13 Depreciable assets	1970585	-	1009638	447442	*219536	*138482	*100203	*55283	-	-	-	-	-
14 Less: Accumulated depreciation	1432126	-	803522	306873	*135237	*82229	*73306	*30960	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*66689	-	-	*6506	*2043	*7617	*50523	-	-	-	-	-	-
18 Intangible assets (Amortizable)	30349	-	*8122	*20124	*81	-	*2022	-	-	-	-	-	-
19 Less: Accumulated amortization	10302	-	*4130	*5080	*81	-	*1011	-	-	-	-	-	-
20 Other assets	27663	-	11796	*5996	*6448	*-900	*4322	*-0	-	-	-	-	-
21 Total liabilities	1533211	-	378230	502741	*245747	*209507	*105936	*91050	-	-	-	-	-
22 Accounts payable	*18895	-	*7971	*1568	-	*5208	-	*4149	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	70730	-	37446	*11387	*9499	*5693	*199	*6506	-	-	-	-	-
24 Other current liabilities	111386	-	35801	26703	*24105	*14226	*1754	*8797	-	-	-	-	-
25 Loans from stockholders	145984	-	64634	*15802	*32169	*10936	*22442	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	362378	-	130425	*75403	*32387	*73835	*37456	*12872	-	-	-	-	-
27 Other liabilities	90034	-	*24698	*40586	-	*24632	-	*118	-	-	-	-	-
28 Net worth	733804	-	77256	331293	*147586	*74976	*44086	*58607	-	-	-	-	-
29 Capital stock	50713	-	33760	6334	*6611	*3933	*66	*9	-	-	-	-	-
30 Paid-in or capital surplus	22127	-	6214	*11988	*770	*781	*2374	-	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	159539	-	13715	*102159	*43531	*134	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	607662	-	129804	210812	*96674	*70129	*41645	*58598	-	-	-	-	-
34 Less: Cost of treasury stock	*106237	-	*106237	-	-	-	-	-	-	-	-	-	-
35 Total receipts	6455529	*213762	3483700	1315470	*495630	*528976	*260822	*157169	-	-	-	-	-
36 Business receipts	6375000	*194027	3466757	1280824	*492540	*524841	*260822	*155190	-	-	-	-	-
37 Interest	4435	-	*411	*3459	*277	*288	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*2460	-	-	*60	*2400	-	-	-	-	-	-	-	-
39 Rents	*1895	-	-	-	-	*1895	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*9587	-	*9587	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*22300	*19332	-	*2703	*88	-	-	*176	-	-	-	-	-
44 Dividends, domestic corporations	*437	*402	-	*35	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	39415	*1	*6945	*28388	*325	*1953	-	*1803	-	-	-	-	-
47 Total deductions	5968186	*174423	3245301	1214851	*428900	*496387	*251966	*156358	-	-	-	-	-
48 Cost of sales and operations	543374	*12645	280304	*66163	*16009	*59348	*108904	-	-	-	-	-	-
49 Compensation of officers	1391447	*56096	812033	289099	*125354	*87512	*4573	*16780	-	-	-	-	-
50 Repairs	63845	*2001	36109	11970	*2395	*2623	*5335	*3412	-	-	-	-	-
51 Bad debts	*4535	-	*644	*136	*43	*3712	-	-	-	-	-	-	-
52 Rent paid on business property	362406	*7449	222594	58547	*26430	*21985	*14515	*10886	-	-	-	-	-
53 Taxes paid	263853	*10045	140964	55155	*18817	*23203	*9079	*6590	-	-	-	-	-
54 Interest paid	46043	-	19304	8616	*3598	*9047	*3371	*2106	-	-	-	-	-
55 Contributions or gifts	*456	*224	*45	*166	*19	*1	-	-	-	-	-	-	-
56 Amortization	*7432	-	*6696	*310	-	*21	*404	-	-	-	-	-	-
57 Depreciation	112932	-	56327	29348	*9573	*7924	*6178	*3582	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	38580	*127	15376	4150	*3837	*1856	*8476	*4759	-	-	-	-	-
60 Pension, prof sh, stock, annuity	88021	-	40011	*14292	*21224	*11899	*595	-	-	-	-	-	-
61 Employee benefit programs	80230	*3256	45118	14774	*2672	*8725	-	*5684	-	-	-	-	-
62 Net loss, noncapital assets	*2850	-	*2850	-	-	-	-	-	-	-	-	-	-
63 Other deductions	2962182	*82581	1566924	662126	*198929	*258530	*90537	*102557	-	-	-	-	-
64 Total receipts less total deducts	487343	*39340	238400	100618	*66731	*32589	*8856	*811	-	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	484883	*39340	238400	100558	*64330	*32589	*8856	*811	-	-	-	-	-
67 Net income, Form 1120-A	*430	-	*430	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	425465	*23596	212595	89956	*58456	*31196	*8856	*811	-	-	-	-	-
70 Statutory special deductions, total	25946	*332	*21883	*303	*2872	*556	-	-	-	-	-	-	-
71 Net operating loss deduction	25640	*50	*21883	*278	*2872	*556	-	-	-	-	-	-	-
72 Dividends received deduction	*306	*282	-	*25	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	33471	*15412	*3921	*10299	*3002	*837	-	-	-	-	-	-	-
75 Income tax before credits, total	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-
76 Regular tax	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	8206	*5394	*601	*1603	*483	*126	-	-	-	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8040 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	14530	-	11568	2276	*355	*258	*69	-	*4	-	**	-	-
2 Total assets	1287737	-	373733	321121	*135390	*181011	*154299	-	*122184	-	**	-	-
3 Cash	229989	-	96395	58793	*9069	*28835	*35444	-	*1453	-	**	-	-
4 Notes and accounts receivable	191249	-	*41189	*42563	*25241	*18474	*30939	-	*32843	-	**	-	-
5 Less: Allowance for bad debts	*17163	-	*11409	*1407	*1397	-	-	-	*2950	-	**	-	-
6 Inventories	119014	-	*35213	*41698	*2427	*26850	*12827	-	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	41256	-	*4885	4090	*201	*4038	*10480	-	*17563	-	**	-	-
10 Loans to stockholders	88792	-	54085	*26882	*6787	-	*117	-	*921	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*46322	-	-	*31596	*319	*1744	*3992	-	*8671	-	-	-	-
13 Depreciable assets	1135723	-	467930	260030	*86697	*171608	*79378	-	*70080	-	**	-	-
14 Less: Accumulated depreciation	707256	-	338514	168689	*53379	*89577	*31126	-	*25970	-	**	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*81933	-	*1485	*873	*49604	*18530	*11442	-	-	-	-	-	-
18 Intangible assets (Amortizable)	75682	-	28138	*30535	*50	*702	-	-	16256	-	**	-	-
19 Less: Accumulated amortization	32347	-	12829	*18548	*34	*421	-	-	515	-	**	-	-
20 Other assets	34543	-	7165	*12705	*9806	*228	*806	-	*3832	-	**	-	-
21 Total liabilities	1287737	-	373733	321121	*135390	*181011	*154299	-	*122184	-	**	-	-
22 Accounts payable	83444	-	*35315	*7503	*1512	*25318	*4966	-	*8830	-	**	-	-
23 Mort, notes, and bonds under 1 yr	90802	-	37989	*9016	*889	*31416	*5746	-	*5745	-	**	-	-
24 Other current liabilities	80734	-	23124	6130	*6826	*13471	*9112	-	*22071	-	**	-	-
25 Loans from stockholders	109779	-	40940	*32341	*14438	*22060	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	358115	-	64509	*100816	*112008	*32032	*29524	-	*19227	-	**	-	-
27 Other liabilities	49838	-	*2275	*23470	*15726	*7855	*324	-	188	-	**	-	-
28 Net worth	515025	-	169582	141844	*-16010	*48860	*104626	-	*66123	-	**	-	-
29 Capital stock	44189	-	23991	13961	*1103	*3702	*1303	-	*129	-	**	-	-
30 Paid-in or capital surplus	83411	-	36295	*5034	*5244	*3437	*2890	-	*30511	-	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	149879	-	37133	*14644	*17867	*14544	*28828	-	*36863	-	**	-	-
33 Retained earnings (S CORP)	258445	-	82425	108205	*-34596	*27177	*75234	-	-	-	-	-	-
34 Less: Cost of treasury stock	*20899	-	*10263	-	*5628	-	*3628	-	*1380	-	-	-	-
35 Total receipts	4663097	-	2298194	954788	*172630	*652272	*423249	-	*161964	-	**	-	-
36 Business receipts	4629691	-	2282218	951277	*171761	*651324	*423087	-	*150024	-	**	-	-
37 Interest	2956	-	*1632	*514	*93	*66	*22	-	*629	-	**	-	-
38 Interest on govt. obligations, State and local	*764	-	-	-	-	*163	-	-	601	-	**	-	-
39 Rents	*3273	-	*411	-	-	*245	-	-	*2618	-	**	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	104	-	-	-	-	-	-	-	104	-	**	-	-
42 Net L-T cap gain less net ST loss	*214	-	-	-	-	*214	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*657	-	*610	-	-	-	-	-	47	-	**	-	-
44 Dividends, domestic corporations	*687	-	-	-	*687	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	24750	-	*13323	*2996	*89	*260	*141	-	*7941	-	**	-	-
47 Total deductions	4134601	-	1996268	848717	*150095	*623368	*365747	-	*150405	-	**	-	-
48 Cost of sales and operations	668427	-	217452	179137	*10711	*173871	*83965	-	3291	-	**	-	-
49 Compensation of officers	591376	-	338267	149539	*8380	*54939	*31653	-	*8597	-	**	-	-
50 Repairs	32452	-	13470	9049	*1992	*3748	*2738	-	*1455	-	**	-	-
51 Bad debts	11751	-	*1918	*7086	*1216	-	*276	-	*1255	-	**	-	-
52 Rent paid on business property	358385	-	178738	74995	*5602	*73183	*14702	-	*11164	-	**	-	-
53 Taxes paid	159738	-	76821	35135	*11429	*12311	*15799	-	*8243	-	**	-	-
54 Interest paid	54300	-	16865	15921	*8507	*9534	*1282	-	*2191	-	**	-	-
55 Contributions or gifts	979	-	*157	*405	*3	*194	*74	-	*147	-	**	-	-
56 Amortization	11171	-	2553	*7617	*10	*74	*425	-	492	-	**	-	-
57 Depreciation	95840	-	38146	25669	*6377	*14488	*6033	-	*5125	-	**	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	90142	-	26738	20776	*2312	*33935	*5322	-	*1058	-	**	-	-
60 Pension, prof sh, stock, annuity	25842	-	*14833	-	-	*8622	*1803	-	*584	-	**	-	-
61 Employee benefit programs	45267	-	18597	*5099	*1035	*6022	*9301	-	*5213	-	**	-	-
62 Net loss, noncapital assets	*107	-	-	-	-	-	*60	-	*48	-	-	-	-
63 Other deductions	1988823	-	1051713	318287	*92520	*232445	*192315	-	*101542	-	**	-	-
64 Total receipts less total deducts	528496	-	301925	106070	*22535	*28904	*57502	-	*11559	-	**	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	527732	-	301925	106070	*22535	*28741	*57502	-	*10958	-	**	-	-
67 Net income, Form 1120-A	*8102	-	*6773	*119	*1210	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	455199	-	268691	98483	*21005	*26991	*40029	-	-	-	-	-	-
70 Statutory special deductions, total	*2261	-	*1569	-	*481	*6	*205	-	-	-	-	-	-
71 Net operating loss deduction	*1780	-	*1569	-	-	*6	*205	-	-	-	-	-	-
72 Dividends received deduction	*481	-	-	-	*481	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	70272	-	*31666	*7588	*1049	*1744	*17268	-	*10958	-	**	-	-
75 Income tax before credits, total	15105	-	*3878	*1138	*157	*262	*5937	-	*3733	-	**	-	-
76 Regular tax	15098	-	*3878	*1138	*157	*262	*5937	-	*3726	-	**	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	7	-	-	-	-	-	-	-	7	-	**	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*222	-	*222	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*20	-	-	-	-	-	*20	-	-	-	-	-	-
87 Income tax after credits, total	14863	-	*3655	*1138	*157	*262	*5917	-	*3733	-	**	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8050
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	8914	*18	2724	2164	944	1007	1778	144	82	*15	15	***	***
2 Total assets	18983965	-	100211	347290	355211	760333	3843924	972896	1329924	*570060	1078712	***	***
3 Cash	1532117	-	*27471	40022	45976	111890	370856	82668	109465	*24055	60125	***	***
4 Notes and accounts receivable	3634914	-	*35816	*34706	*68751	150995	976591	238000	229101	*152080	163067	***	***
5 Less: Allowance for bad debts	177999	-	-	*810	-	*417	21607	*1993	*3722	*10227	6578	***	***
6 Inventories	106880	-	-	*314	-	*2767	11195	*5091	3877	*2484	8680	***	***
7 Investments in govt. obligations, Total	*13820	-	-	-	-	-	*6609	-	*7212	-	-	***	***
8 Tax-exempt securities	*1538	-	-	-	-	-	-	*1538	-	-	-	***	***
9 Other current assets	911523	-	*8194	*36846	7600	97580	225557	98946	25510	*16794	43400	***	***
10 Loans to stockholders	199589	-	*1156	*42900	*24683	*22348	77445	*10724	*14181	*5750	403	***	***
11 Mortgage and real estate loans	101692	-	-	*35467	*7363	-	*10149	*88	*8143	-	29414	***	***
12 Other investments	1111878	-	-	*8364	*62160	*72631	124242	*24172	47169	*14619	145990	***	***
13 Depreciable assets	13162550	-	*53248	202096	208155	594513	3081056	710100	1068402	*377519	606784	***	***
14 Less: Accumulated depreciation	4351437	-	*22255	83615	104104	353367	1279940	282863	337893	*128946	152025	***	***
15 Depletable assets	*2907	-	-	-	-	*2550	*358	-	-	-	-	***	***
16 Less: Accumulated depletion	*2907	-	-	-	-	*2550	*358	-	-	-	-	***	***
17 Land	762656	-	*1370	*11430	*18681	17161	121313	29904	60069	*19220	45028	***	***
18 Intangible assets (Amortizable)	815738	-	*27	*725	*4068	14376	63741	*34806	44524	*84450	73706	***	***
19 Less: Accumulated amortization	175196	-	*16	*387	*2620	*7137	33396	*17276	15155	*6260	13132	***	***
20 Other assets	1333702	-	*-4800	*19231	*14496	36993	110113	38990	69041	*18522	73850	***	***
21 Total liabilities	18983965	-	100211	347290	355211	760333	3843924	972896	1329924	*570060	1078712	***	***
22 Accounts payable	1299993	-	*15565	*16165	*21160	74407	375998	105556	72844	*22323	46572	***	***
23 Mort, notes, and bonds under 1 yr	968083	-	*11004	*19377	*43748	31319	250670	64869	134738	*22167	188328	***	***
24 Other current liabilities	1905357	-	*11340	40194	42025	88193	436136	116404	126279	*68244	87751	***	***
25 Loans from stockholders	573131	-	*44351	*14254	*12524	*55394	327193	*51856	*38447	*22088	6758	***	***
26 Mort, notes, bonds, 1 yr or more	7851886	-	*14411	*141660	*107710	277284	1912739	450591	789700	*307134	469150	***	***
27 Other liabilities	1059998	-	-	*577	*17129	*-921	94529	*10310	76144	*11129	47568	***	***
28 Net worth	5325517	-	3539	115064	110915	234658	446658	173310	91772	*116976	232586	***	***
29 Capital stock	913210	-	*9296	18263	20323	57771	113721	8245	27373	*17280	44631	***	***
30 Paid-in or capital surplus	3162012	-	*19770	*43565	*12016	*72141	150959	*25329	89237	*95582	200882	***	***
31 Retained earnings, appropriated	*564	-	-	-	-	-	-	-	*564	-	-	***	***
32 Retained earnings, unappropriate	1064414	-	*-15320	*59111	*66550	65661	90124	*61562	-41279	*2117	-20349	***	***
33 Retained earnings (S CORP)	458745	-	*-10207	*-5875	*19788	66546	170221	102572	*51533	*2199	10561	***	***
34 Less: Cost of treasury stock	273428	-	-	-	*7762	*27462	*78368	*24399	*35657	*202	3139	***	***
35 Total receipts	28583180	*92250	882929	895377	1071026	1707118	8087658	1739362	1781736	*605757	986466	***	***
36 Business receipts	27379947	74511	867484	872672	1012371	1600956	7736804	1724586	1727687	*590264	905433	***	***
37 Interest	150849	*3581	*99	*3282	*570	*6065	14539	*1073	6622	*1871	8073	***	***
38 Interest on govt. obligations, State and local	2981	8	-	-	-	*34	*1252	*54	*37	*616	36	***	***
39 Rents	113677	-	-	-	*42	*17	18257	*856	*590	*3606	10210	***	***
40 Royalties	63028	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*10404	-	-	-	-	-	*5	-	*122	-	9949	***	***
42 Net L-T cap gain less net ST loss	107356	*14121	*14441	*10362	*21823	*6351	*1122	-	*16282	*7	2477	***	***
43 Net gain, noncapital assets	41371	-	-	*339	*1703	*827	*664	*181	*11495	*318	14364	***	***
44 Dividends, domestic corporations	1262	-	*111	-	-	-	*101	-	*175	-	242	***	***
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	712305	*29	*794	*8722	*34517	92868	314915	12612	18726	*9074	35681	***	***
47 Total deductions	26916696	*76296	807986	801957	988980	1540359	7574664	1642011	1704285	*585069	913882	***	***
48 Cost of sales and operations	3928876	40296	*94527	*73948	*99767	357360	1516379	*339119	212416	*89811	25491	***	***
49 Compensation of officers	471066	406	*80431	*27483	36800	62468	114147	*35951	36569	*8603	9517	***	***
50 Repairs	221703	-	*9846	10420	13121	13182	61522	*15184	11208	*2472	8530	***	***
51 Bad debts	131134	-	*1935	*623	*26	*616	26523	5395	10751	*3472	7534	***	***
52 Rent paid on business property	1314246	14006	*60191	59114	68675	42154	424868	69372	94633	*13128	47113	***	***
53 Taxes paid	1583102	4751	19480	43991	48597	125712	472037	105380	99964	*24278	55929	***	***
54 Interest paid	750148	*2646	*4905	20750	11703	26416	167958	45082	81365	*24799	41530	***	***
55 Contributions or gifts	4708	-	*171	*71	*301	*86	408	*790	*88	*622	352	***	***
56 Amortization	86618	*276	*1883	*92	*7523	*1376	12451	*1323	5388	*3308	4635	***	***
57 Depreciation	667338	754	*8136	15133	19172	28478	141246	34871	47504	*19883	28294	***	***
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	103583	112	*2611	1318	2489	1698	19640	2815	5019	*1380	2025	***	***
60 Pension, prof sh, stock, annuity	78633	-	*1975	*157	*92	*21615	24460	*1940	*6070	*616	169	***	***
61 Employee benefit programs	989575	259	*1781	*24654	*19943	55000	232518	60172	65096	*33314	30216	***	***
62 Net loss, noncapital assets	14575	2144	*50	-	*117	*99	*138	*157	*82	*431	1052	***	***
63 Other deductions	16571389	*10645	520064	524203	660655	804099	4360370	924459	1028132	*358951	651495	***	***
64 Total receipts less total deducts	1666485	*15954	74943	93420	82045	166760	512994	97352	77451	*20688	72584	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1663503	*15946	74943	93420	82045	166725	511742	97298	77414	*20071	72548	***	***
67 Net income, Form 1120-A	*2793	-	*742	-	*2051	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	760369	-	*54804	*57064	*70727	123998	340387	76622	*13308	*6549	7387	***	***
70 Statutory special deductions, total	191143	615	*16067	*9343	*2724	*23105	*53891	*2937	24946	*1889	20721	***	***
71 Net operating loss deduction	190195	615	*15990	*9343	*2724	*23105	*53820	*2937	*24824	*1889	20533	***	***
72 Dividends received deduction	948	-	*77	-	-	-	*71	-	*122	-	188	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	712535	*15332	*4071	*27013	*8595	*19622	118007	*17739	39160	*11633	44440	***	***
75 Income tax before credits, total	238373	*5213	*611	*5311	*1317	*5235	37966	*6031	13852	*3967	15477	***	***
76 Regular tax	235402	*5213	*611	*5311	*1317	*5190	37911	*6031	13183	*3955	15129	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	2255	-	-	-	-	*45	*55	-	*646	-	292	***	***
80 Environmental tax	684	-	-	-	-	-	-	-	*23	*12	56	***	***
81 Foreign tax credit	237	-	-	-	-	-	-	-	-	-	226	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	14981	*222	-	-	-	*226	*521	*12	*98	-	570	***	***
86 Prior year minimum tax credit	7447	-	-	-	-	-	-	-	*620	-	432	***	***
87 Income tax after credits, total	215708	*4991	*611	*5311	*1317	*5008	37445	*6019	13134	*3967	14249	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8060
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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	102	***	-	-	-	-	*32	*29	*10	*9	***	***	13
2	Total assets	36198507	***	-	-	-	-	*128267	*218747	*149058	*342222	***	***	34645366
3	Cash	1008334	***	-	-	-	-	*12071	*59936	*11603	*7541	***	***	798469
4	Notes and accounts receivable	4782532	***	-	-	-	-	*198	*22780	*43721	*124191	***	***	4426374
5	Less: Allowance for bad debts	1260954	***	-	-	-	-	-	*2449	*8786	*35474	***	***	1171242
6	Inventories	262689	***	-	-	-	-	-	*1679	*258	*2846	***	***	255741
7	Investments in govt. obligations, Total	3783	***	-	-	-	-	-	-	-	-	***	***	3783
8	Tax-exempt securities	4	***	-	-	-	-	-	-	-	-	***	***	4
9	Other current assets	708379	***	-	-	-	-	*6208	*1360	*5395	*8568	***	***	650169
10	Loans to stockholders	*6671	***	-	-	-	-	*6671	-	-	-	***	***	-
11	Mortgage and real estate loans	4594	***	-	-	-	-	-	-	-	-	***	***	4594
12	Other investments	9721121	***	-	-	-	-	*584	*4659	*24046	*28645	***	***	9633948
13	Depreciable assets	16632855	***	-	-	-	-	*134747	*144202	*113187	*272792	***	***	15587011
14	Less: Accumulated depreciation	5417586	***	-	-	-	-	*46900	*47535	*55357	*99443	***	***	5048313
15	Depletable assets	-	***	-	-	-	-	-	-	-	-	***	***	-
16	Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	***	***	-
17	Land	1241404	***	-	-	-	-	*14584	*22120	*4924	*9465	***	***	1165963
18	Intangible assets (Amortizable)	1084173	***	-	-	-	-	-	*4553	*1562	*13289	***	***	918675
19	Less: Accumulated amortization	302211	***	-	-	-	-	-	*606	*1226	*4141	***	***	260361
20	Other assets	7722723	***	-	-	-	-	*103	*8050	*9733	*13943	***	***	7680551
21	Total liabilities	36198507	***	-	-	-	-	*128267	*218747	*149058	*342222	***	***	34645366
22	Accounts payable	1028275	***	-	-	-	-	*962	*35743	*11475	*54257	***	***	887293
23	Mort, notes, and bonds under 1 yr	813242	***	-	-	-	-	*1951	*5831	*11896	*29346	***	***	724368
24	Other current liabilities	2683596	***	-	-	-	-	*11639	*9882	*30014	*22190	***	***	2544405
25	Loans from stockholders	*1409999	***	-	-	-	-	-	-	-	*5838	***	***	1404138
26	Mort, notes, bonds, 1 yr or more	10246373	***	-	-	-	-	*78878	*58584	*39086	*78263	***	***	9675384
27	Other liabilities	2687006	***	-	-	-	-	331	579	*3105	*3823	***	***	2634441
28	Net worth	17330016	***	-	-	-	-	*34504	*108128	*53483	*148505	***	***	16775336
29	Capital stock	353737	***	-	-	-	-	*19528	*2352	*645	*19	***	***	141808
30	Paid-in or capital surplus	14233049	***	-	-	-	-	-	*109613	*999	*115450	***	***	13937812
31	Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	-	***	***	-
32	Retained earnings, unappropriate	2987998	***	-	-	-	-	-	*-9756	*51863	*11395	***	***	2978296
33	Retained earnings (S CORP)	44818	***	-	-	-	-	*14977	*6998	*1202	*21641	***	***	-
34	Less: Cost of treasury stock	289586	***	-	-	-	-	-	*1079	*1227	*-0	***	***	282580
35	Total receipts	24708761	***	-	-	-	-	*406765	*204412	*208718	*484221	***	***	19814974
36	Business receipts	22214716	***	-	-	-	-	*391355	*191735	*185276	*457022	***	***	17972859
37	Interest	511501	***	-	-	-	-	-	*583	*953	*687	***	***	346123
38	Interest on govt. obligations, State and local	22363	***	-	-	-	-	-	-	-	-	***	***	17154
39	Rents	162761	***	-	-	-	-	-	-	-	*5065	***	***	130812
40	Royalties	-	***	-	-	-	-	-	-	-	-	***	***	-
41	Net S-T cap gain less net LT loss	2475	***	-	-	-	-	-	-	-	-	***	***	2358
42	Net L-T cap gain less net ST loss	296183	***	-	-	-	-	-	-	*2194	*11	***	***	267232
43	Net gain, noncapital assets	162206	***	-	-	-	-	-	*59	*595	*23	***	***	138599
44	Dividends, domestic corporations	17757	***	-	-	-	-	-	-	-	-	***	***	15148
45	Dividends, foreign corporations	2997	***	-	-	-	-	-	-	-	-	***	***	2997
46	Other receipts	1315802	***	-	-	-	-	*15411	*12035	*19701	*21414	***	***	921693
47	Total deductions	22771868	***	-	-	-	-	*335937	*179945	*184349	*452614	***	***	18238190
48	Cost of sales and operations	1431939	***	-	-	-	-	*3242	*24517	*35201	*97781	***	***	692140
49	Compensation of officers	111812	***	-	-	-	-	-	*3189	*1919	*3873	***	***	88857
50	Repairs	371739	***	-	-	-	-	*2186	*1698	*2602	*12784	***	***	301618
51	Bad debts	888020	***	-	-	-	-	-	*6889	*12099	*17896	***	***	674441
52	Rent paid on business property	577766	***	-	-	-	-	*7521	*4738	*5348	*11037	***	***	487307
53	Taxes paid	962745	***	-	-	-	-	*9667	*9892	*9727	*17009	***	***	741219
54	Interest paid	1258645	***	-	-	-	-	*6421	*8839	*4158	*10705	***	***	1004735
55	Contributions or gifts	34433	***	-	-	-	-	-	-	*7	3	***	***	20511
56	Amortization	160016	***	-	-	-	-	*159	*361	*190	*714	***	***	150188
57	Depreciation	1086433	***	-	-	-	-	*11862	*7496	*5319	*17154	***	***	880546
58	Depletion	-	***	-	-	-	-	-	-	-	-	***	***	-
59	Advertising	135571	***	-	-	-	-	*1697	*1093	*336	*1262	***	***	115866
60	Pension, prof sh, stock, annuity	236392	***	-	-	-	-	*1085	*606	*2108	*1365	***	***	156591
61	Employee benefit programs	937663	***	-	-	-	-	*23381	*4314	*8980	*12327	***	***	775307
62	Net loss, noncapital assets	*60464	***	-	-	-	-	-	-	-	*89	***	***	47324
63	Other deductions	14518231	***	-	-	-	-	*268716	*106313	*96356	*248614	***	***	12101542
64	Total receipts less total deducts	1936893	***	-	-	-	-	*70828	*24468	*24370	*31607	***	***	1576783
65	Const taxable inc frm rel frn corps	4504	***	-	-	-	-	-	-	-	-	***	***	4504
66	Net income, total	1919034	***	-	-	-	-	*70828	*24468	*24370	*31607	***	***	1564133
67	Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	115201	***	-	-	-	-	*70828	*21534	*11995	*10844	***	***	-
70	Statutory special deductions, total	195185	***	-	-	-	-	-	*279	-	*758	***	***	178595
71	Net operating loss deduction	181848	***	-	-	-	-	-	*279	-	*758	***	***	167085
72	Dividends received deduction	13336	***	-	-	-	-	-	-	-	-	***	***	11510
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	***	-
74	Income subject to tax	1608942	***	-	-	-	-	-	2654	*12375	*20299	***	***	1385538
75	Income tax before credits, total	570512	***	-	-	-	-	-	902	*4239	*9631	***	***	487948
76	Regular tax	560889	***	-	-	-	-	-	902	*4239	*6934	***	***	483288
77	Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	***	***	-
79	Alternative minimum tax	*7323	***	-	-	-	-	-	-	-	*2690	***	***	2638
80	Environmental tax	2272	***	-	-	-	-	-	-	-	*8	***	***	1994
81	Foreign tax credit	53	***	-	-	-	-	-	-	-	-	***	***	20
82	U.S. Possessions tax credit	1987	***	-	-	-	-	-	902	1084	-	***	***	-
83	Orphan drug credit	-	***	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	***	***	-
85	General business credit	2273	***	-	-	-	-	-	-	-	*45	***	***	1715
86	Prior year minimum tax credit	9904	***	-	-	-	-	-	-	-	-	***	***	9445
87	Income tax after credits, total	556296	***	-	-	-	-	-	-	*3154	*9587	***	***	476767

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8071
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	Size of Total Assets 25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2530	***	*1282	*671	*187	*64	*113	*29	*29	*11	**	***	**
2 Total assets	2966368	***	*35428	*92765	*54890	*48388	*277450	*186741	*382688	*442340	**	***	**
3 Cash	275852	***	*15812	*21584	*27960	*1995	*26270	*38391	*58025	*28156	**	***	**
4 Notes and accounts receivable	748433	***	-	*4469	*8036	*13146	*119853	*73813	*111684	*72126	**	***	**
5 Less: Allowance for bad debts	83474	***	-	-	-	-	*6058	-	*8337	*15024	**	***	**
6 Inventories	75323	***	*299	-	*319	-	*3875	-	*13503	*5469	**	***	**
7 Investments in govt. obligations, Total	39867	***	-	-	-	-	-	-	-	-	-	***	**
8 Tax-exempt securities	5584	***	-	-	-	-	-	-	-	-	-	***	**
9 Other current assets	149841	***	*57	*3949	*7645	*623	*7477	-	*41322	*5858	**	***	**
10 Loans to stockholders	*10941	***	*4971	-	-	-	*4457	-	*1513	-	-	***	-
11 Mortgage and real estate loans	594	***	-	-	-	-	-	-	-	-	-	***	**
12 Other investments	334531	***	-	*35401	-	*2103	*3841	*55256	*19106	*121804	**	***	**
13 Depreciable assets	1351809	***	*88253	*72470	*60340	*81382	*250162	*36461	*191351	*125287	**	***	**
14 Less: Accumulated depreciation	741542	***	*81896	*45161	*50585	*59706	*157375	*20682	*99561	*32254	**	***	**
15 Depletable assets	-	***	-	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	-	***	-
17 Land	32395	***	*6939	-	-	*952	*3233	*989	*4716	*2589	-	***	**
18 Intangible assets (Amortizable)	672859	***	-	*179	*182	*23794	*23564	*2994	*22014	*86621	**	***	**
19 Less: Accumulated amortization	146247	***	-	*125	*34	*21348	*6244	*719	*5352	*5718	**	***	**
20 Other assets	239605	***	*993	*-0	*1026	*5448	*4394	*238	*32704	*47426	**	***	**
21 Total liabilities	2966368	***	*35428	*92765	*54890	*48388	*277450	*186741	*382688	*442340	**	***	**
22 Accounts payable	216519	***	-	*328	*267	*1826	*34525	*25917	*47920	*17977	**	***	**
23 Mort, notes, and bonds under 1 yr	227621	***	*4151	*12055	*1124	*8615	*23041	*77114	*16797	*15202	**	***	**
24 Other current liabilities	249160	***	*1865	*3847	*3861	*9204	*24090	*12500	*42446	*22391	**	***	**
25 Loans from stockholders	*22359	***	*3003	*2732	*2212	-	*477	*502	-	-	-	***	-
26 Mort, notes, bonds, 1 yr or more	715784	***	*100	*8441	-	*8642	*77898	*18486	*34588	*144949	**	***	**
27 Other liabilities	88485	***	*-1321	-	-	*-0	*5187	-	*9143	*27896	**	***	**
28 Net worth	1446440	***	*27630	*65362	*47425	*20101	*112232	*52222	*231795	*213924	**	***	**
29 Capital stock	155259	***	*7376	*699	*18182	*55	*12422	*5181	*56799	*43296	**	***	**
30 Paid-in or capital surplus	925041	***	*3342	-	*1708	*711	*9578	*39164	*117772	*191659	**	***	**
31 Retained earnings, appropriated	*400	***	-	-	-	-	-	-	-	*400	-	***	-
32 Retained earnings, unappropriate	523871	***	*5047	*50370	*10701	*11176	*72431	*-17038	*30032	*-46572	**	***	**
33 Retained earnings (S CORP)	168146	***	*12462	*17787	*19412	*8159	*26784	*25032	*33371	25141	-	***	-
34 Less: Cost of treasury stock	326279	***	*597	*3494	*2578	-	*8982	*117	*6180	-	-	***	**
35 Total receipts	4791994	***	*257761	*438547	*226497	*245522	*734380	*234536	*731304	*280728	**	***	**
36 Business receipts	4607833	***	*252149	*436163	*220899	*234344	*723778	*201819	*721053	*256865	**	***	**
37 Interest	16668	***	-	*695	-	-	*297	*628	*1497	*4806	**	***	**
38 Interest on govt. obligations, State and local	1258	***	-	-	-	-	-	-	-	-	-	***	**
39 Rents	*11064	***	*5612	-	-	-	*45	-	*1474	*2763	**	***	**
40 Royalties	*24	***	-	-	-	-	-	-	*24	-	-	***	-
41 Net S-T cap gain less net LT loss	*4039	***	-	-	-	-	-	*2433	-	*129	-	***	**
42 Net L-T cap gain less net ST loss	73461	***	-	-	-	-	*5913	*21968	*491	*173	-	***	**
43 Net gain, noncapital assets	6340	***	-	-	*262	*29	*840	*2525	*163	*16	-	***	**
44 Dividends, domestic corporations	*802	***	-	*238	-	-	-	-	*16	*50	-	***	**
45 Dividends, foreign corporations	*643	***	-	-	-	-	-	-	*1	-	-	***	**
46 Other receipts	69863	***	-	*1452	*5335	*11148	*3508	*5164	*6586	*15926	**	***	**
47 Total deductions	4328286	***	*233497	*415222	*185440	*232297	*703614	*206124	*662111	*238562	**	***	**
48 Cost of sales and operations	709720	***	*8223	*48945	*29028	-	*161354	*1072	*156350	*63982	**	***	**
49 Compensation of officers	260933	***	*41958	*63145	*12626	*35635	*58268	*5003	*19822	*5741	**	***	**
50 Repairs	50419	***	*998	*2666	*3394	*4536	*6020	*3912	*4342	*2304	**	***	**
51 Bad debts	81347	***	-	-	*781	-	*2176	*14426	*6872	*3756	**	***	**
52 Rent paid on business property	146521	***	*7454	*14053	*17627	*5202	*20099	*5464	*13311	*7582	**	***	**
53 Taxes paid	163568	***	*12102	*8213	*7519	*8869	*29697	*6030	*38138	*10540	**	***	**
54 Interest paid	56028	***	*667	*1814	*296	*997	*7187	*2417	*3728	*6102	**	***	**
55 Contributions or gifts	2057	***	-	-	-	*102	*271	-	*373	*960	**	***	**
56 Amortization	39317	***	-	*36	*15	*2711	*2707	*618	*7517	*3300	**	***	**
57 Depreciation	144547	***	*2322	*9339	*4797	*7342	*23711	*5091	*21434	*9794	**	***	**
58 Depletion	1880	***	-	-	-	-	-	-	-	-	-	***	**
59 Advertising	9793	***	*271	*80	*1029	*1471	*1676	*49	*2395	*771	**	***	**
60 Pension, prof sh, stock, annuity	36451	***	*4493	*3331	*1469	*10771	*2656	*3580	*3584	*753	**	***	**
61 Employee benefit programs	146302	***	*2718	*1160	*192	*6740	*21569	*4364	*9539	*4382	**	***	**
62 Net loss, noncapital assets	*1720	***	-	-	-	-	-	-	*153	*222	**	***	**
63 Other deductions	2477682	***	*152291	*262442	*106666	*147920	*366223	*154095	*374554	*118372	**	***	**
64 Total receipts less total deducts	463708	***	*24264	*23325	*41057	*13225	*30766	*28412	*69193	*42166	**	***	**
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	-	-	-	***	-
66 Net income, total	462450	***	*24264	*23325	*41057	*13225	*30766	*28412	*69193	*42166	**	***	**
67 Net income, Form 1120-A	*2632	***	-	*2632	-	-	-	-	-	-	-	***	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120S	159189	***	*22500	*11783	*40483	*12265	*13989	*22300	*14658	21211	-	***	-
70 Statutory special deductions, total	58516	***	*1764	*4013	-	-	-	*6112	*9130	*2894	**	***	**
71 Net operating loss deduction	57363	***	*1764	*3846	-	-	-	*6112	*9118	*2854	**	***	**
72 Dividends received deduction	*1154	***	-	*166	-	-	-	-	*12	*40	-	***	**
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
74 Income subject to tax	244745	***	-	*7529	*574	*960	*16776	-	*45405	*18061	**	***	**
75 Income tax before credits, total	83810	***	-	*1245	*86	*144	*5476	-	*15641	*6182	**	***	**
76 Regular tax	82701	***	-	*1245	*86	*144	*5476	-	*15438	*6127	**	***	**
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Alternative minimum tax	*863	***	-	-	-	-	-	-	*182	*44	-	***	-
80 Environmental tax	246	***	-	-	-	-	*-0	-	*21	*12	**	***	**
81 Foreign tax credit	*71	***	-	-	-	-	-	-	*-0	-	-	***	**
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	***	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	-
85 General business credit	*998	***	-	-	-	*65	*76	-	*858	-	-	***	-
86 Prior year minimum tax credit	*106	***	-	-	-	-	-	-	-	*5	-	***	-
87 Income tax after credits, total	82636	***	-	*1245	*86	*79	*5401	-	*14783	*6177	**	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8099
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	19365	*477	12736	2699	1396	775	1048	70	76	34	***	20	***
2 Total assets	26080189	-	428199	476473	528222	543573	2378904	534100	1125423	1249311	***	3297665	***
3 Cash	3244453	-	139805	112025	109822	102513	305995	122902	191329	109423	***	348826	***
4 Notes and accounts receivable	5779641	-	65226	*111437	192168	90491	734136	145392	276257	327585	***	1016549	***
5 Less: Allowance for bad debts	783227	-	-	*15922	*28677	*15661	44448	*13424	25831	52852	***	147068	***
6 Inventories	464870	-	*8422	*25566	*4982	*32621	49390	*45163	*28135	53317	***	30911	***
7 Investments in govt. obligations, Total	1437763	-	-	-	*3188	-	*10010	-	-	-	***	29375	***
8 Tax-exempt securities	927776	-	-	-	-	-	*750	*907	-	-	***	118392	***
9 Other current assets	2183111	-	17773	*17617	26825	31835	100530	29927	87949	79769	***	320612	***
10 Loans to stockholders	174976	-	23392	*33983	*39113	*6917	*21096	*281	*78	-	***	5239	***
11 Mortgage and real estate loans	*34772	-	-	*12297	-	*20470	*272	-	-	*916	***	-	***
12 Other investments	2811089	-	*17599	*2365	*15168	*19963	312892	*99593	140458	91818	***	462710	***
13 Depreciable assets	7814827	-	614587	303171	406635	483330	1144580	128151	378582	496190	***	809850	***
14 Less: Accumulated depreciation	3343995	-	495147	170838	260364	266673	567686	31373	147490	199291	***	296092	***
15 Depletable assets	*2410	-	-	*2410	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	*1928	-	-	*1928	-	-	-	-	-	-	***	-	***
17 Land	358270	-	-	*935	*15307	*16156	34763	-	*15282	42799	***	27353	***
18 Intangible assets (Amortizable)	4573578	-	21216	*57667	*39943	*16792	147862	*3355	162209	224220	***	418196	***
19 Less: Accumulated amortization	536316	-	15874	*31016	*38563	*7728	37444	*1171	30941	26833	***	59365	***
20 Other assets	938118	-	31201	16702	*2674	*12546	166205	*4396	49407	102250	***	212178	***
21 Total liabilities	26080189	-	428199	476473	528222	543573	2378904	534100	1125423	1249311	***	3297665	***
22 Accounts payable	1803121	-	37906	*16233	*35377	*27256	303057	*122342	110860	133970	***	196515	***
23 Mort, notes, and bonds under 1 yr	1102505	-	*25649	*46035	69989	50149	188935	*34858	202333	71377	***	116448	***
24 Other current liabilities	5050791	-	41474	18649	60593	43329	317614	*57474	197491	151846	***	509676	***
25 Loans from stockholders	411188	-	129097	*56874	*21258	*16094	45075	*40500	*28934	-	***	28000	***
26 Mort, notes, bonds, 1 yr or more	4420950	-	68289	*40549	75228	189200	402837	*65113	196330	335211	***	310554	***
27 Other liabilities	1688639	-	*22724	*882	*8346	*23274	278124	*31398	75332	35664	***	301812	***
28 Net worth	11602995	-	103059	297250	257430	194269	843263	182414	314142	521243	***	1834661	***
29 Capital stock	1153765	-	47712	18425	22144	36840	199248	4548	71887	120290	***	42930	***
30 Paid-in or capital surplus	6490683	-	146975	*37880	*37418	*58636	588252	*89205	275708	328662	***	1152225	***
31 Retained earnings, appropriated	*13237	-	-	*9861	-	-	-	-	-	*896	***	1218	***
32 Retained earnings, unappropriate	3705897	-	7074	*106253	*54800	*46845	-58035	*57593	-65524	113651	***	661462	***
33 Retained earnings (S CORP)	501055	-	-88407	152301	143079	61138	153769	*31069	*48107	-	***	-	***
34 Less: Cost of treasury stock	261642	-	*10295	*27469	*10	*9190	*39971	-	*16037	*42256	***	23175	***
35 Total receipts	46520269	*1142878	3217891	2049395	2157579	1413673	4663675	1120991	2178727	1513750	***	4647948	***
36 Business receipts	45082602	*1136387	3175732	2043887	2134809	1397411	4412538	1083523	2075759	1458977	***	4463547	***
37 Interest	332960	*3332	*656	*1758	*830	*3468	9617	*3247	8436	9135	***	50318	***
38 Interest on govt. obligations, State and local	72303	455	-	-	-	-	-	*35	*306	*2110	***	10657	***
39 Rents	41290	*2	*2474	-	*13	*615	*11859	*1381	*3451	*7977	***	2906	***
40 Royalties	*18601	-	-	-	-	-	*83	-	*43	1124	***	-	***
41 Net S-T cap gain less net LT loss	20151	-	*6848	-	-	-	*220	-	-	-	***	32	***
42 Net L-T cap gain less net ST loss	139385	-	*6848	*1023	*257	-	*99585	-	*11460	*823	***	429	***
43 Net gain, noncapital assets	21106	*1085	*6792	*656	*1396	*1925	*2242	*1	*2489	*1431	***	981	***
44 Dividends, domestic corporations	4517	-	-	*685	*688	-	-	-	-	*599	***	1214	***
45 Dividends, foreign corporations	10	-	-	-	-	-	-	-	-	-	***	1	***
46 Other receipts	787344	*1616	18540	*1387	19586	*10253	127532	*32806	76784	31575	***	117863	***
47 Total deductions	42720083	*1074872	2834927	1807956	1942268	1256675	4320687	1066247	2058807	1399970	***	4265905	***
48 Cost of sales and operations	15928858	*480668	504952	405065	*141394	*436850	1404864	*394617	541001	294807	***	1509853	***
49 Compensation of officers	1427516	*18933	357487	270779	184711	103024	163821	*32313	43138	15493	***	63023	***
50 Repairs	264084	*2526	58303	12400	13072	24903	34132	*4172	10181	11554	***	28089	***
51 Bad debts	455787	*2228	*174	*2334	*20559	*10860	42724	*7807	9106	46561	***	71254	***
52 Rent paid on business property	922650	*17375	124935	88466	57659	36203	130969	33015	48851	29053	***	86052	***
53 Taxes paid	1058275	*32460	95129	67745	72700	60933	128400	28853	56386	38334	***	124738	***
54 Interest paid	432186	*5936	25070	10731	15182	19979	48545	*11141	23116	28922	***	49668	***
55 Contributions or gifts	19046	131	*407	*1591	*222	*323	1071	*234	588	937	***	1505	***
56 Amortization	152100	*5905	3455	*10794	*1765	*6003	5396	*484	7831	8678	***	24485	***
57 Depreciation	794215	*12734	59504	26616	34860	57848	116197	13200	34056	38091	***	90291	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	340270	*7049	36506	12179	9385	5062	19629	*13643	25209	6970	***	31818	***
60 Pension, prof sh, stock, annuity	178651	*246	*7117	30694	*12842	*2049	9966	*2646	*6279	*4987	***	18885	***
61 Employee benefit programs	749595	*43108	22617	14586	22322	25418	106884	*11972	29137	54962	***	112464	***
62 Net loss, noncapital assets	18272	-	-	*1981	*686	*301	4786	*372	*516	*1022	***	1018	***
63 Other deductions	19978577	*445572	1539269	851996	1354909	466920	2103304	511778	1223413	819600	***	2052763	***
64 Total receipts less total deducts	3800186	*68006	382964	241439	215311	156999	342989	54745	119920	113780	***	382043	***
65 Const taxable inc frm rel frn corps	705	-	-	-	-	-	-	-	-	-	***	108	***
66 Net income, total	3728588	*67551	382964	241439	215311	156999	342989	54710	119615	111669	***	371495	***
67 Net income, Form 1120-A	*13766	*1062	*12565	-	*139	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*104	*104	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	1110412	*38251	315215	208198	199299	112502	178806	*31893	*26249	-	***	-	***
70 Statutory special deductions, total	178819	*2010	43321	*2668	*8879	*7875	40133	*934	24837	*11023	***	14338	***
71 Net operating loss deduction	172445	*2010	43321	*2189	*8398	*7875	40133	*934	24837	*10544	***	10351	***
72 Dividends received deduction	3289	-	-	*480	*482	-	-	-	-	*479	***	902	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	2439774	*27290	24429	*30573	*7550	*36621	124050	*21883	68529	100646	***	357157	***
75 Income tax before credits, total	836969	*9477	3723	*5058	*1388	*10712	40042	*7197	24109	34488	***	125449	***
76 Regular tax	831685	*9447	3723	*5058	*1388	*10712	39465	*7153	23278	34214	***	124252	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	2560	*2	-	-	-	-	*577	*42	*803	*181	***	743	***
80 Environmental tax	2724	28	-	-	-	-	-	*3	*28	93	***	454	***
81 Foreign tax credit	1507	-	-	-	-	-	-	-	-	-	***	-	***
82 U.S. Possessions tax credit	207	-	-	-	-	-	207	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	4416	-	-	-	-	*128	*1466	*3	*213	*1	***	323	***
86 Prior year minimum tax credit	9792	-	-	-	-	*29	*678	*414	*2	*275	***	690	***
87 Income tax after credits, total	821048	*9477	3723	*5058	*1388	*10556	37691	*6780	23895	34212	***	124437	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8111
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	22557	*1436	15808	3250	1455	410	180	*19	-	-	-	-	-
2 Total assets	2178148	-	406818	520571	508719	283523	328642	*129875	-	-	-	-	-
3 Cash	790500	-	141992	177143	154972	*115957	136553	*63882	-	-	-	-	-
4 Notes and accounts receivable	107267	-	*11443	*33972	*23103	*15074	*22792	*883	-	-	-	-	-
5 Less: Allowance for bad debts	*78	-	*78	-	-	-	-	-	-	-	-	-	-
6 Inventories	*717	-	*717	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*22466	-	-	-	-	-	*22466	-	-	-	-	-	-
8 Tax-exempt securities	*1	-	*1	-	-	-	-	-	-	-	-	-	-
9 Other current assets	233850	-	19960	*7354	78945	*64005	*58361	*5225	-	-	-	-	-
10 Loans to stockholders	229192	-	48682	73828	*59510	*31264	*15908	-	-	-	-	-	-
11 Mortgage and real estate loans	*223	-	*223	-	-	-	-	-	-	-	-	-	-
12 Other investments	208006	-	*4327	*101838	*11934	*9910	*32323	*47674	-	-	-	-	-
13 Depreciable assets	1249376	-	470493	230702	240715	*184249	92692	*30525	-	-	-	-	-
14 Less: Accumulated depreciation	800498	-	321288	131927	129965	*140883	57788	*18647	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*3782	-	*1449	-	-	-	*2333	-	-	-	-	-	-
18 Intangible assets (Amortizable)	15125	-	*7887	*212	*4001	*49	*2446	*530	-	-	-	-	-
19 Less: Accumulated amortization	3783	-	*526	*163	*1719	*44	*1133	*197	-	-	-	-	-
20 Other assets	122002	-	21536	27611	*67224	*3941	*1691	-	-	-	-	-	-
21 Total liabilities	2178148	-	406818	520571	508719	283523	328642	*129875	-	-	-	-	-
22 Accounts payable	60238	-	10250	*4084	*29634	*14680	*1590	-	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	206612	-	*30086	*41912	*64577	*30279	*36679	*3080	-	-	-	-	-
24 Other current liabilities	631045	-	106254	116888	122802	*130601	*140609	*13891	-	-	-	-	-
25 Loans from stockholders	135888	-	53952	*20620	*33820	*4051	*21989	*1455	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	235087	-	82363	*35139	*42994	*50885	*4286	*19420	-	-	-	-	-
27 Other liabilities	120375	-	*3961	*48979	*5293	*18232	*2081	*41829	-	-	-	-	-
28 Net worth	788902	-	119952	252948	209599	34796	121409	*50199	-	-	-	-	-
29 Capital stock	77350	-	53175	12399	7934	2775	571	*496	-	-	-	-	-
30 Paid-in or capital surplus	168372	-	41981	*43265	*57188	*6988	*1484	*17465	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	78284	-	26431	*-321	*29985	*22463	*-274	-	-	-	-	-	-
33 Retained earnings (S CORP)	467800	-	-1329	197604	116338	*2570	*119693	*32923	-	-	-	-	-
34 Less: Cost of treasury stock	*2904	-	*306	-	*1846	-	*66	*686	-	-	-	-	-
35 Total receipts	8720806	*132552	3625066	1729795	1266483	906581	887812	*172517	-	-	-	-	-
36 Business receipts	8093537	*132475	3491397	1396740	1184890	*866226	*849292	*172517	-	-	-	-	-
37 Interest	1990	*1	*765	*108	*127	*919	*70	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*435	-	*161	*274	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1971	-	-	-	*1971	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*709	-	*8	*483	-	-	*219	-	-	-	-	-	-
44 Dividends, domestic corporations	*2131	-	-	-	*2072	*58	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	620033	*76	132735	332190	*77423	*39378	*38230	*1	-	-	-	-	-
47 Total deductions	7742016	*101964	3181814	1476973	1153133	879761	779779	*168591	-	-	-	-	-
48 Cost of sales and operations	205894	-	*74156	-	*21679	*18709	*77839	*13510	-	-	-	-	-
49 Compensation of officers	2689746	*23961	1093085	648199	465364	*149447	270722	*38966	-	-	-	-	-
50 Repairs	44386	*433	18546	6466	7461	*4360	*5840	*1280	-	-	-	-	-
51 Bad debts	*1859	-	*1117	-	-	-	*530	*212	-	-	-	-	-
52 Rent paid on business property	411829	*4985	208608	58721	44801	*56532	*28904	*9277	-	-	-	-	-
53 Taxes paid	344446	*5060	202479	44137	40446	25601	22703	*4021	-	-	-	-	-
54 Interest paid	46154	*75	21043	4072	8538	*8115	*3507	*804	-	-	-	-	-
55 Contributions or gifts	715	-	*688	-	*1	*25	-	-	-	-	-	-	-
56 Amortization	2157	-	*1254	*34	*2	*729	*5	*134	-	-	-	-	-
57 Depreciation	104421	*598	51003	17677	14192	*12338	6670	*1942	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	101813	*3931	39406	*15402	13477	*19837	*9291	*469	-	-	-	-	-
60 Pension, prof sh, stock, annuity	183053	-	64324	53697	*21682	*32911	*9219	*1221	-	-	-	-	-
61 Employee benefit programs	95241	-	24086	*11342	34151	*15113	*10548	-	-	-	-	-	-
62 Net loss, noncapital assets	*4347	-	*2501	-	-	*1846	-	-	-	-	-	-	-
63 Other deductions	3505955	*62921	1379516	617227	481339	534196	334001	*96755	-	-	-	-	-
64 Total receipts less total deducts	978790	*30588	443252	252822	113350	26820	108033	*3926	-	-	-	-	-
65 Const taxable inc frm rel frn corps	*254	-	-	-	-	*254	-	-	-	-	-	-	-
66 Net income, total	979044	*30588	443252	252822	113350	27073	108033	*3926	-	-	-	-	-
67 Net income, Form 1120-A	24417	-	23400	-	*1017	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*61	*61	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	894333	*30526	393916	228857	112109	*18137	*106860	*3926	-	-	-	-	-
70 Statutory special deductions, total	58028	*25	24585	*22594	*1481	*8169	*1172	-	-	-	-	-	-
71 Net operating loss deduction	56809	*25	24585	*22594	*309	*8123	*1172	-	-	-	-	-	-
72 Dividends received deduction	*1219	-	-	-	*1172	*47	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	26936	*36	24751	*1370	*11	*767	-	-	-	-	-	-	-
75 Income tax before credits, total	7966	*5	7565	*205	*2	*189	-	-	-	-	-	-	-
76 Regular tax	7893	*5	7565	*205	*2	*115	-	-	-	-	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*74	-	-	-	-	*74	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	7966	*5	7565	*205	*2	*189	-	-	-	-	-	-	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	10926	*477	7360	*1375	741	*337	512	*71	*31	*17	4	**	**
2 Total assets	4653066	-	213501	*230784	254526	*214345	1249403	*484426	*416143	*562288	1027649	**	**
3 Cash	689061	-	50240	*25146	67956	*100355	183329	*55707	*77989	*86356	41983	**	**
4 Notes and accounts receivable	1156632	-	*30878	*11093	*40773	*32454	488223	*149591	*136093	*186363	81164	**	**
5 Less: Allowance for bad debts	61958	-	-	-	-	-	*13383	*30400	*2335	*7656	8184	**	**
6 Inventories	105953	-	*1794	*1885	*930	*4169	46956	*4938	*4898	*11559	28824	**	**
7 Investments in govt. obligations, Total	2636	-	-	-	-	-	-	-	-	-	2636	-	-
8 Tax-exempt securities	*30481	-	-	-	-	-	-	-	*7764	-	22717	-	-
9 Other current assets	254590	-	*2526	*17220	*8186	*1475	115496	*19077	*36395	*34936	19280	**	**
10 Loans to stockholders	85490	-	*10414	*18255	*34519	-	*16886	*4225	*1191	-	-	-	-
11 Mortgage and real estate loans	264	-	-	-	-	-	-	-	-	-	264	-	-
12 Other investments	442166	-	*14930	*19972	*15164	*9514	29167	*87125	*4946	*57707	203639	**	**
13 Depreciable assets	3057479	-	336036	*174716	176758	*155716	694483	*267443	*151154	*165837	935336	**	**
14 Less: Accumulated depreciation	1657749	-	249452	*80765	109819	*97206	438876	*141135	*70313	*81697	388487	**	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	182710	-	*7134	*17332	*10971	*3118	59330	*26520	*18317	*12076	27912	**	**
18 Intangible assets (Amortizable)	404817	-	*1965	*42674	*21619	*204	*40012	*48328	*40640	*163844	45531	**	**
19 Less: Accumulated amortization	188727	-	*1137	*18849	*20597	*169	*13108	*8866	*6022	*99448	20531	**	**
20 Other assets	149222	-	*8173	*2106	*8065	*4717	40887	*1872	*15426	*32412	35564	**	**
21 Total liabilities	4653066	-	213501	*230784	254526	*214345	1249403	*484426	*416143	*562288	1027649	**	**
22 Accounts payable	349314	-	*12710	*7443	*29093	*4720	91446	*34911	*33267	*73011	62713	**	**
23 Mort, notes, and bonds under 1 yr	181589	-	*12126	*30343	*1115	*4569	73045	*21523	*19411	*11383	8073	**	**
24 Other current liabilities	1122605	-	21371	*40132	*5991	*40200	472229	*161093	*135034	*155283	91270	**	**
25 Loans from stockholders	100609	-	*16222	*10112	*23956	*9841	30045	*10431	*1	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	701992	-	*100268	*71081	*34951	*13329	128389	*139067	*35793	*88485	90630	**	**
27 Other liabilities	314056	-	*368	*2652	*29691	*12143	*86387	*11726	*23588	*5565	141935	**	**
28 Net worth	1882902	-	50436	*69019	129730	*129542	367863	*105676	*169048	*228560	633028	**	**
29 Capital stock	263427	-	43058	*9254	1806	*847	23836	*443	*142495	*38318	3370	**	**
30 Paid-in or capital surplus	470469	-	*6517	*86469	*34286	*23024	18012	*49606	*37432	*146491	68632	**	**
31 Retained earnings, appropriated	*57469	-	-	-	-	-	*19378	-	-	*38091	-	-	-
32 Retained earnings, unappropriate	718258	-	27272	*-3585	*63981	*10839	145168	*-56186	*-11773	*-18484	561027	**	**
33 Retained earnings (S CORP)	446291	-	4380	*-19626	*30423	*94864	180648	*114220	*1150	*40233	-	-	-
34 Less: Cost of treasury stock	73012	-	*30791	*3493	*765	33	*19179	*2405	*256	*16090	-	-	-
35 Total receipts	10659337	*93374	1264971	*1118341	1184750	*562747	2567352	*820427	*1006513	*1367224	673637	**	**
36 Business receipts	10459645	*77075	1261790	*1112202	1179633	*561610	2532467	*774636	*985708	*1343220	631303	**	**
37 Interest	26151	-	*189	-	*2333	*160	*2335	*27	*3832	*10848	6428	**	**
38 Interest on govt. obligations, State and local	11890	-	-	*18	*9	-	*680	*268	*591	*750	9574	**	**
39 Rents	22665	-	-	-	*615	-	*3292	*477	*5069	*1391	11821	**	-
40 Royalties	*1632	-	-	-	-	-	-	*1000	-	*228	405	**	-
41 Net S-T cap gain less net LT loss	2	-	-	-	-	-	-	-	-	-	2	-	**
42 Net L-T cap gain less net ST loss	*20732	*16300	-	-	*1578	-	-	*97	-	*2081	677	-	**
43 Net gain, noncapital assets	*1015	-	-	-	*49	-	*151	*45	-	*1	768	-	-
44 Dividends, domestic corporations	*400	-	-	-	*64	*194	*130	-	-	-	12	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	115205	-	2993	*6121	*469	*783	28296	*43878	*11312	*8705	12648	**	**
47 Total deductions	10036014	*66702	1218047	*1057995	1144711	*487427	2426607	*772157	*977737	*1325352	559278	**	**
48 Cost of sales and operations	3139991	-	137670	*170870	*596397	*19940	381751	*130800	*613856	*803399	285308	**	**
49 Compensation of officers	670594	*399	176400	*148453	*57766	*41675	151526	*45817	*22948	*22399	3210	**	-
50 Repairs	95829	*259	9106	*6614	*3940	*13436	34529	*9603	*5901	*6708	5733	**	**
51 Bad debts	96945	-	*736	*74	*1824	*7149	34037	*36214	*2238	*10846	3827	**	**
52 Rent paid on business property	440792	*7426	87107	*40234	*37397	*48846	96665	*37000	*29327	*49938	6851	**	**
53 Taxes paid	357478	*4945	43087	*73726	*26492	*21759	102087	*25143	*15328	*24970	19941	**	**
54 Interest paid	91322	*366	4702	*10200	*6935	*2835	17915	*13944	*5651	*12483	16290	**	**
55 Contributions or gifts	2030	-	*31	*477	*123	*129	*279	*210	*197	*494	91	**	-
56 Amortization	30490	-	*271	*1569	*2640	-	*6853	*512	*2661	*15450	533	**	**
57 Depreciation	232221	*55	23566	*14760	16694	*12568	47927	*18249	*11813	*15999	70591	**	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	268456	*1176	48321	*13877	*5476	*15604	99345	*26235	*13848	*27269	17305	**	**
60 Pension, prof sh, stock, annuity	50046	-	*19080	-	*847	*1216	15996	*3589	*1393	*1780	6145	**	**
61 Employee benefit programs	112739	-	*11253	*1662	*8983	*2642	33244	*11644	*9423	*25882	8006	**	**
62 Net loss, noncapital assets	2736	-	-	-	*235	-	*540	*2	*284	*667	1008	**	**
63 Other deductions	4444346	*52075	656717	*575479	378963	*299629	1403913	*413196	*242869	*307066	114439	**	**
64 Total receipts less total deducts	623323	*26673	46924	*60346	40039	*75320	140745	*48270	*28776	*41872	114359	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	611433	*26673	46924	*60327	40030	*75320	140065	*48002	*28185	*41121	104785	**	**
67 Net income, Form 1120-A	*3824	-	*3824	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	341153	*11742	29719	*56035	*31665	*69244	97769	*24205	*4572	*16202	-	-	-
70 Statutory special deductions, total	53873	*14930	*5890	-	*264	*2700	*1259	*8189	*4747	*5215	10680	**	-
71 Net operating loss deduction	53581	*14930	*5890	-	*219	*2564	*1155	*8189	*4747	*5215	10672	**	-
72 Dividends received deduction	*293	-	-	-	*45	*136	*104	-	-	-	8	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	216724	-	11316	*4292	*8102	*3376	41036	*15609	*18866	*20022	94105	**	**
75 Income tax before credits, total	70107	*308	1698	*644	*1348	*1093	13083	*5406	*6494	*6877	33157	**	**
76 Regular tax	68894	-	1697	*644	*1348	*844	13083	*5307	*6366	*6805	32800	**	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1048	*299	-	-	-	*249	-	*91	*125	*64	219	-	-
80 Environmental tax	165	*10	-	-	-	-	-	*8	*3	*7	137	**	**
81 Foreign tax credit	*1505	-	-	-	-	-	*121	*63	*32	*235	1054	**	**
82 U.S. Possessions tax credit	603	-	-	-	-	603	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*2373	-	*613	-	-	-	*1746	-	*4	*9	-	-	-
86 Prior year minimum tax credit	*786	-	-	-	-	-	-	-	-	*440	346	**	-
87 Income tax after credits, total	64840	*308	*1084	*644	*1348	*489	11216	*5343	*6458	*6192	31757	**	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Social services

MINOR INDUSTRY 8300
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	8616	*438	6501	*718	*667	*153	*120	*10	*7	*3	-	-	**
2 Total assets	1583029	-	161158	*98432	*212617	*101068	*332134	*71793	*97529	*508298	-	-	**
3 Cash	180413	-	43110	*5966	*16391	*38180	*49480	*1959	*19169	*6158	-	-	**
4 Notes and accounts receivable	253808	-	*4600	*15295	*2178	*19596	*103921	*22987	*41782	*43450	-	-	**
5 Less: Allowance for bad debts	*2930	-	-	-	-	-	-	-	*1203	*1726	-	-	**
6 Inventories	*13136	-	-	*270	-	-	-	-	-	*12866	-	-	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	59493	-	*5250	*4128	*7706	*303	*27502	-	*4431	*10172	-	-	**
10 Loans to stockholders	29834	-	*7164	*18158	*306	*3259	*946	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	68740	-	*8329	-	*24883	*632	*2990	*21248	*491	*10167	-	-	**
13 Depreciable assets	1132999	-	159922	*120076	*202431	*83066	*178384	*29783	*24112	*335224	-	-	**
14 Less: Accumulated depreciation	424684	-	94650	*69266	*78363	*53320	*51845	*10510	*10483	*56247	-	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	165365	-	-	*2054	*25614	*4457	*9667	*2290	*609	120674	-	-	**
18 Intangible assets (Amortizable)	51574	-	*18680	*1421	*218	*295	*3093	-	*8073	*19795	-	-	-
19 Less: Accumulated amortization	13160	-	*9171	*799	*113	*25	*1232	-	*571	*1249	-	-	-
20 Other assets	68441	-	*17924	*1128	*11364	*4625	*9228	*4036	*11120	*9015	-	-	**
21 Total liabilities	1583029	-	161158	*98432	*212617	*101068	*332134	*71793	*97529	*508298	-	-	**
22 Accounts payable	63369	-	*8050	*3082	*1129	*4484	*23049	*10068	*2414	*11093	-	-	**
23 Mort, notes, and bonds under 1 yr	57931	-	*7097	*10258	*8598	*6194	*13598	*7257	*3734	1195	-	-	**
24 Other current liabilities	178769	-	22667	*20214	*992	*17037	*28244	*98	*47130	*42387	-	-	**
25 Loans from stockholders	220312	-	88229	*91976	*38980	-	*1127	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	477737	-	*48763	*18547	*103045	*19148	*63929	*32084	*5213	187008	-	-	**
27 Other liabilities	78086	-	*1529	*-0	-	-	*74502	*1538	*1311	*-794	-	-	**
28 Net worth	506825	-	-15177	*-45644	*59872	*54205	*127685	*20749	*37726	*267410	-	-	**
29 Capital stock	153813	-	17708	*66785	*8017	*609	*4328	*2	*56149	*216	-	-	**
30 Paid-in or capital surplus	312890	-	*19721	-	*35532	*95	*23590	*679	*134	*233139	-	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	56468	-	7556	*-69803	*40203	*19351	*23595	*20067	*-18557	*34054	-	-	**
33 Retained earnings (S CORP)	-14020	-	*-60162	*-42574	*-21714	*34258	*76172	-	-	-	-	-	-
34 Less: Cost of treasury stock	*2327	-	-	*52	*2166	*109	-	-	-	-	-	-	-
35 Total receipts	5024171	*267627	952855	*451134	*317484	*423938	*1504398	*163056	*387462	*556216	-	-	**
36 Business receipts	5002809	*266136	950183	*449107	*315829	*419845	*1501197	*162095	*386842	*551575	-	-	**
37 Interest	6224	552	*1184	*69	*1090	*28	*778	-	*259	*2264	-	-	**
38 Interest on govt. obligations, State and local	*148	-	-	-	*43	-	-	-	-	*105	-	-	**
39 Rents	*139	-	-	-	-	*139	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1346	390	-	-	-	*955	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*2930	-	-	-	*41	*2645	-	-	-	244	-	-	**
44 Dividends, domestic corporations	*1120	-	-	-	*272	-	-	-	-	848	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	9455	*549	*1488	*1958	*208	*325	*2423	*961	*361	*1181	-	-	**
47 Total deductions	4781926	*248973	905184	*429855	*280720	*394023	*1468615	*159288	*375143	*520125	-	-	**
48 Cost of sales and operations	1449029	*61846	*43559	*13060	*4279	*175149	*874425	*15173	*186375	*75163	-	-	**
49 Compensation of officers	260031	*7628	68501	*56558	*15163	*24468	*62651	*4215	*14256	*6591	-	-	**
50 Repairs	57958	*6784	17054	*9796	*4223	*4582	*7739	*5152	*2560	*68	-	-	-
51 Bad debts	4957	-	*549	*5	-	-	*270	*30	*141	*3962	-	-	**
52 Rent paid on business property	339928	*38131	106331	*65221	*6599	*11442	*73289	*10576	*9834	*18506	-	-	**
53 Taxes paid	282050	*15224	47730	*30690	*18216	*33692	*62556	*10854	*29838	*33252	-	-	**
54 Interest paid	57177	*1481	10704	*3472	*12937	*2205	*4344	*2102	*878	*19055	-	-	**
55 Contributions or gifts	848	2	*360	-	*10	*143	-	-	*35	*296	-	-	**
56 Amortization	6302	*115	*3173	*370	*49	*2	*530	-	*240	*1823	-	-	**
57 Depreciation	107879	*5532	20587	*7935	*11353	*5476	*17274	*2731	*2994	*33996	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	37102	*5521	6363	*4843	*717	*3725	*2606	*591	*1116	*11621	-	-	**
60 Pension, prof sh, stock, annuity	*24497	*433	*11090	*1566	-	-	*9735	*882	*789	-	-	-	-
61 Employee benefit programs	89903	*1290	*3416	*1703	*207	*8353	*46921	*8964	*12760	*6288	-	-	**
62 Net loss, noncapital assets	*1253	106	*84	-	*232	-	*8	*725	*97	*1	-	-	-
63 Other deductions	2063013	*104880	565683	*234636	*206735	*124787	*306267	*97292	*113228	*309504	-	-	**
64 Total receipts less total deducts	242246	*18654	47671	*21280	*36764	*29914	*35783	*3768	*12320	*36092	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	242098	*18654	47671	*21280	*36721	*29914	*35783	*3768	*12320	*35987	-	-	**
67 Net income, Form 1120-A	*6101	*964	*5137	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	144765	*11078	35253	*15955	*24463	*26837	*31178	-	-	-	-	-	-
70 Statutory special deductions, total	37073	*1505	*7058	*371	*393	-	*1634	-	*2822	*23290	-	-	**
71 Net operating loss deduction	36333	*1505	*7058	*371	*246	-	*1634	-	*2822	*22697	-	-	**
72 Dividends received deduction	*741	-	-	-	*147	-	-	-	-	594	-	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	60260	*6071	*5360	*4953	*11865	*3077	*2971	*3768	*9497	*12697	-	-	**
75 Income tax before credits, total	17011	*1885	*804	*743	*3125	*475	*834	*1281	*3272	*4591	-	-	**
76 Regular tax	16689	*1881	*804	*743	*3125	*475	*834	*1281	*3229	*4317	-	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*272	-	-	-	-	-	-	-	*40	232	-	-	**
80 Environmental tax	*49	4	-	-	-	-	-	-	*3	*42	-	-	**
81 Foreign tax credit	118	-	-	-	-	-	-	-	-	118	-	-	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*314	55	*69	-	-	-	-	-	*140	*50	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	16579	*1830	*735	*743	*3125	*475	*834	*1281	*3133	*4423	-	-	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	5810	*434	3750	*411	584	*274	240	*61	41	*8	***	***	**
2 Total assets	3314067	-	61838	*60094	222452	*228914	505882	*382245	642180	*278087	***	***	**
3 Cash	506045	-	46700	*51022	80391	*19346	86571	*59146	110786	*33570	***	***	**
4 Notes and accounts receivable	439355	-	*2719	*5381	*4845	*48164	36426	*91782	76601	*94728	***	***	**
5 Less: Allowance for bad debts	6256	-	-	-	-	*41	*799	*646	*2026	*757	***	***	-
6 Inventories	74613	-	*1743	-	*44	*5606	*8553	*5225	*42972	*630	***	***	-
7 Investments in govt. obligations, Total	172441	-	-	-	-	-	*71016	*652	*24108	*20796	***	***	-
8 Tax-exempt securities	*94064	-	-	-	-	*3705	-	-	*119	*16170	***	***	**
9 Other current assets	203832	-	*1432	*1334	*14795	*15991	23580	*16139	26582	*17762	***	***	**
10 Loans to stockholders	234	-	-	-	-	-	-	-	-	-	***	***	-
11 Mortgage and real estate loans	*590	-	-	-	-	-	-	*130	-	*169	***	***	-
12 Other investments	544029	-	*2129	-	-	*22580	*40973	*68614	*57202	*39869	***	***	**
13 Depreciable assets	1516864	-	*4543	*16636	*136680	*174007	282486	*183366	291591	*94542	***	***	**
14 Less: Accumulated depreciation	714623	-	*3922	*14621	*39891	*98451	123735	*89195	136803	*49928	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	239411	-	-	*342	*5811	*18868	*59216	*40920	*61410	*6612	***	***	**
18 Intangible assets (Amortizable)	76808	-	*491	-	*66	*16052	*5583	*529	*48393	*1683	***	***	-
19 Less: Accumulated amortization	9630	-	*491	-	*26	*1174	*2599	*256	*3952	*617	***	***	-
20 Other assets	176290	-	*6495	-	*19737	*4262	*18608	*5837	45197	*2857	***	***	**
21 Total liabilities	3314067	-	61838	*60094	222452	*228914	505882	*382245	642180	*278087	***	***	**
22 Accounts payable	414337	-	*5093	*1519	*23384	*37271	24408	*61266	91132	*76972	***	***	**
23 Mort, notes, and bonds under 1 yr	105901	-	*4351	-	*1836	*16072	*8612	*6746	*2312	*16292	***	***	-
24 Other current liabilities	614683	-	*8854	*8931	*8467	*40700	87700	*73528	167992	*40390	***	***	**
25 Loans from stockholders	*15288	-	*11818	-	*586	*968	*1128	*788	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	222294	-	*1701	*2284	*50905	*23859	*34904	*16016	*51496	*3190	***	***	-
27 Other liabilities	387489	-	*1085	*36	*2732	*560	*2016	*50904	*92628	*55781	***	***	-
28 Net worth	1554074	-	28937	*47323	134542	*109483	347114	*172995	236621	*85461	***	***	**
29 Capital stock	129313	-	6207	-	*8039	*23943	*7076	*80199	*1161	-	***	***	-
30 Paid-in or capital surplus	337022	-	*16379	*31731	*360	-	*92206	*1303	*191601	-	***	***	-
31 Retained earnings, appropriated	*95516	-	*11160	-	*32870	*3789	*46340	*559	-	-	***	***	-
32 Retained earnings, unappropriate	992218	-	-4730	*15591	93273	*82121	201038	*90935	43859	*85461	***	***	**
33 Retained earnings (S CORP)	*1703	-	-	-	-	-	*1703	-	-	-	***	***	-
34 Less: Cost of treasury stock	*1698	-	*78	-	-	*371	*1249	-	-	-	***	***	-
35 Total receipts	3890241	*17922	156519	*75227	605627	*257211	507210	*538012	524971	*262183	***	***	**
36 Business receipts	3286506	*17706	153026	*73718	*493719	*169627	463242	*522339	343850	*251597	***	***	**
37 Interest	43403	*5	*1094	*766	*1925	*1534	7381	*4118	6343	*2501	***	***	**
38 Interest on govt. obligations, State and local	7288	-	-	-	-	*272	*71	*325	*1156	*1149	***	***	**
39 Rents	22080	-	-	*743	-	*195	*31	*2811	*693	*1475	***	***	**
40 Royalties	*10089	-	-	-	-	-	-	-	*10083	-	***	***	**
41 Net S-T cap gain less net LT loss	*8285	-	-	-	-	-	*1	*-0	*114	*749	***	***	**
42 Net L-T cap gain less net ST loss	32611	-	-	-	-	*1876	*4071	*470	*499	*2377	***	***	**
43 Net gain, noncapital assets	1552	-	-	-	*660	-	*44	*23	*57	*607	***	***	-
44 Dividends, domestic corporations	6384	-	-	-	-	*881	*390	*900	*521	*1045	***	***	**
45 Dividends, foreign corporations	*426	-	-	-	-	-	*63	-	-	*29	***	***	**
46 Other receipts	471616	*211	*2399	-	*109323	*82826	*31916	*7025	161656	*654	***	***	**
47 Total deductions	3689000	*17449	144932	*65011	585105	*242262	463018	*505273	503023	*256225	***	***	**
48 Cost of sales and operations	703034	-	*69273	*26807	*15	*42339	*174202	*66415	*88684	*87248	***	***	-
49 Compensation of officers	42300	-	*2165	-	-	*5102	*5547	*9397	*12221	*5163	***	***	**
50 Repairs	82484	27	*6596	*256	*4948	*21643	17379	*4091	8267	*4019	***	***	**
51 Bad debts	16288	34	-	-	*10423	*426	*395	*900	*969	*620	***	***	**
52 Rent paid on business property	82849	166	*2771	*1402	*2342	*14247	*4856	*6067	*7592	*9061	***	***	**
53 Taxes paid	111876	*246	1061	*1023	*4461	*14057	16822	*14230	19190	*9535	***	***	**
54 Interest paid	25690	29	-	*206	*3481	*4022	4004	*1241	*5853	*1277	***	***	-
55 Contributions or gifts	3422	2	*439	*759	*512	*265	*26	*314	*438	*102	***	***	**
56 Amortization	5150	-	-	-	*13	*1098	*838	*725	*784	*493	***	***	-
57 Depreciation	88062	34	*572	*1521	*7473	*11490	10749	*10711	15479	*7382	***	***	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	***	***	**
59 Advertising	70956	*1837	*241	*1587	*20908	*816	*733	*5917	*8430	*9512	***	***	**
60 Pension, prof sh, stock, annuity	20582	20	-	-	*336	*14	*1911	*2214	*3959	*3201	***	***	-
61 Employee benefit programs	280434	33	-	-	*1843	*5992	*2194	*204475	*15979	*12036	***	***	**
62 Net loss, noncapital assets	*2438	-	-	-	-	-	*17	*17	*1098	*30	***	***	**
63 Other deductions	2153434	*15020	61815	*31450	528350	*120751	223343	*178561	314080	*106546	***	***	**
64 Total receipts less total deducts	201241	*472	11588	*10216	20521	*14950	44192	*32739	21948	*5958	***	***	**
65 Const taxable inc frm rel frn corps	*59	-	-	-	-	-	-	-	-	*59	***	***	-
66 Net income, total	194012	*472	11588	*10216	20521	*14678	44121	*32414	20792	*4869	***	***	**
67 Net income, Form 1120-A	3565	-	2156	*1409	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	*1218	-	-	-	-	-	*1218	-	-	-	***	***	-
70 Statutory special deductions, total	20292	*137	*3488	*1174	*1255	*617	*4519	*816	*4090	*1702	***	***	**
71 Net operating loss deduction	14429	*137	*3488	-	*1255	-	*4246	*186	*3792	*970	***	***	-
72 Dividends received deduction	5564	-	-	*1174	-	*617	*273	*630	*298	*732	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	172502	*335	8099	*9042	*19267	*14061	*38384	*31598	16702	*3167	***	***	**
75 Income tax before credits, total	50779	*61	1215	*1356	*3909	*3594	*11495	*10743	5967	*1466	***	***	**
76 Regular tax	49629	*61	1215	*1356	*3909	*3594	*11495	*10599	5516	*1057	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*1105	-	-	-	-	-	-	*142	*448	*409	***	***	-
80 Environmental tax	*44	-	-	-	-	-	-	*2	*4	-	***	***	**
81 Foreign tax credit	*112	5	-	-	-	-	*9	*-0	*3	*11	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*400	-	-	-	-	-	-	*226	*13	-	***	***	-
86 Prior year minimum tax credit	*453	-	-	-	-	-	*13	*268	-	-	***	***	-
87 Income tax after credits, total	49813	*55	1215	*1356	*3909	*3594	*11473	*10250	5951	*1455	***	***	**

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering services

MINOR INDUSTRY 8911
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
					Size of Total Assets								
1 Number of returns	28055	*858	20172	3632	1191	1129	870	90	68	*15	14	12	6
2 Total assets	12411441	-	589291	584661	387634	779490	1629479	621180	1048220	*498631	943910	1895995	3432951
3 Cash	1633805	-	181677	161915	145848	270275	268042	138735	91360	*36137	90391	206117	43308
4 Notes and accounts receivable	4152586	-	44837	52182	90767	168505	589138	205931	562341	*165161	369249	709559	1194917
5 Less: Allowance for bad debts	92728	-	-	-	-	*1145	19735	*1285	24141	*1932	10803	18464	15223
6 Inventories	539107	-	*9414	*43094	*16814	*20439	111047	*14691	*122719	*34743	29052	79145	57949
7 Investments in govt. obligations, Total	*17605	-	-	-	*6168	-	*2228	*4888	-	-	-	4321	-
8 Tax-exempt securities	*14783	-	-	-	*14053	-	-	*730	-	-	-	-	-
9 Other current assets	1180212	-	38528	36783	6549	24729	106199	115112	72370	*49523	60537	311733	358149
10 Loans to stockholders	209214	-	68660	*22120	*1753	*7309	11006	*13355	*15733	*4367	12945	-	51966
11 Mortgage and real estate loans	*10235	-	*2222	-	-	*322	*7244	-	*374	-	-	73	-
12 Other investments	991425	-	20895	*61586	*6163	80697	111423	*9104	12461	*60784	57674	178193	392443
13 Depreciable assets	5406226	-	667151	427133	255436	496435	797972	301893	427986	*135670	437554	491021	967976
14 Less: Accumulated depreciation	3078128	-	470903	255550	178545	303701	492121	188599	277839	*70676	186570	273302	380322
15 Depletable assets	*29286	-	*10612	*1433	-	-	*14039	-	*44	-	3159	-	-
16 Less: Accumulated depletion	*15619	-	*7090	*161	-	-	*7475	-	-	-	893	-	-
17 Land	158981	-	*3581	*13085	-	*9189	*27611	*4013	*18257	*6077	8199	23307	45663
18 Intangible assets (Amortizable)	807259	-	7265	16337	*5080	*935	28780	*3438	*11758	*15483	64388	106251	547545
19 Less: Accumulated amortization	103210	-	3801	9155	*1552	*579	14686	*2386	*4417	*3186	19598	14347	29504
20 Other assets	550402	-	16244	13860	*19100	6080	88768	*1560	19213	*66480	28625	92388	198084
21 Total liabilities	12411441	-	589291	584661	387634	779490	1629479	621180	1048220	*498631	943910	1895995	3432951
22 Accounts payable	1276279	-	19948	*32295	*59376	65415	177623	129780	158367	*66041	90688	286476	190270
23 Mort, notes, and bonds under 1 yr	805977	-	71689	*51575	*35964	63366	218668	*8530	103002	*62189	46270	100784	43939
24 Other current liabilities	2048128	-	117636	43293	47397	68057	283363	90936	217990	*58759	192254	331851	596591
25 Loans from stockholders	904011	-	105750	43377	*75944	*29549	36570	*986	*75896	-	3862	-	532075
26 Mort, notes, bonds, 1 yr or more	1475171	-	129029	216714	*14932	62451	169428	*47927	100634	*74058	159452	169160	331386
27 Other liabilities	426893	-	*1044	*-0	*193	*11051	113249	*59184	7040	*17621	26277	91999	99234
28 Net worth	5474983	-	144193	197406	153828	479601	630578	283837	385291	*219963	425107	915725	1639455
29 Capital stock	554575	-	51139	31271	6295	24153	175562	47446	45740	*43619	59100	21966	48283
30 Paid-in or capital surplus	2477603	-	77010	73061	*-933	*65369	117979	*28429	98539	*144059	218997	557537	1097556
31 Retained earnings, appropriated	*60	-	-	-	-	-	-	*60	-	-	-	-	-
32 Retained earnings, unappropriate	1968087	-	-19961	98136	136956	207883	86548	*181079	195074	*42056	147610	384538	508170
33 Retained earnings (S CORP)	718375	-	66489	6901	*14187	*204207	294626	*41420	*78558	*11987	-	-	-
34 Less: Cost of treasury stock	243718	-	*30483	*11963	*2678	*22011	44137	*14597	*32620	*21758	600	48317	14554
35 Total receipts	33094237	*226617	4275280	2325712	2090302	2449955	4981544	1392033	3017754	*705221	1764854	3516423	6348542
36 Business receipts	32534621	*216600	4215726	2301968	2074250	2418629	4835591	1367757	3001049	*672989	1729344	3473490	6227226
37 Interest	71027	*952	3042	2389	*1351	3114	10589	*5197	1868	*3225	9120	11970	18210
38 Interest on govt. obligations, State and local	7179	11	*106	-	-	*936	*1640	*104	*1	-	590	2284	1507
39 Rents	36559	*1355	*6985	*189	*956	*1810	*3972	*126	*1359	*1118	734	8797	9157
40 Royalties	20558	-	*12857	-	-	-	-	-	*64	74	-	6575	988
41 Net S-T cap gain less net LT loss	*16627	-	-	*6848	*9234	-	*40	*11	-	-	22	428	44
42 Net L-T cap gain less net ST loss	14694	62	*321	*770	*198	-	*509	*8659	-	*1	388	1337	2450
43 Net gain, noncapital assets	7403	*466	*163	*1144	*1275	*2689	796	*253	*166	*9	131	28	283
44 Dividends, domestic corporations	26563	63	*110	*1315	*166	*1853	*1104	*170	*-0	*15529	198	1234	4823
45 Dividends, foreign corporations	*4104	129	-	-	-	-	-	-	*25	293	1024	569	2064
46 Other receipts	354901	*6980	35971	11090	*2872	20924	127302	9757	13222	*11983	23303	9710	81789
47 Total deductions	31314888	*186479	3881955	2128372	2013569	2279675	4760803	1321160	2858958	*643921	1701431	3341752	6196814
48 Cost of sales and operations	15442293	*108063	770084	592503	1132817	736216	1859852	*533954	1705727	*392136	842225	2194781	4573935
49 Compensation of officers	2361192	*3064	814032	361323	181221	237738	438555	79858	86958	*18881	49186	53028	37349
50 Repairs	148719	*613	19720	10385	7131	16379	22709	*5340	8210	*5308	8941	17715	26268
51 Bad debts	67493	249	*5616	*3957	*4150	*2219	15619	*1916	5204	*2483	5425	6856	13800
52 Rent paid on business property	945929	*5037	155299	93337	58143	62146	134561	40945	81414	*15149	53116	89295	157488
53 Taxes paid	1193668	*4119	190292	100742	58557	95971	205383	41288	96862	*17837	62491	88140	231985
54 Interest paid	229746	*1416	24895	14159	6487	8858	37231	40044	17884	*7530	19785	15246	36211
55 Contributions or gifts	9029	44	*1022	1081	*269	*459	801	*323	696	*575	803	1268	1687
56 Amortization	30285	*23	4465	4600	*347	*844	801	*713	3802	*440	4160	5486	4604
57 Depreciation	556385	*2787	69820	38352	32855	54247	76712	33397	34834	*20386	44028	41786	107183
58 Depletion	*6376	10	*3016	-	-	-	*3327	-	-	23	-	-	-
59 Advertising	70968	23	1.1763	.7437	*1457	7217	8700	8164	6174	*1993	2396	8031	7612
60 Pension, prof sh, stock, annuity	332682	*2148	37947	*18114	*10291	47091	44457	*36260	35223	*4418	17463	28327	50940
61 Employee benefit programs	632595	*3108	35866	56918	*30620	48055	102103	31935	70747	*11374	63947	62529	115394
62 Net loss, noncapital assets	17311	-	*590	*984	*6	*1032	*618	*1696	*308	*756	993	1273	9054
63 Other deductions	9270218	*55776	1737528	824479	489218	961203	1809374	465327	704915	*144631	526471	727992	823303
64 Total receipts less total deducts	1779348	*40138	393325	197340	76733	170281	220741	70873	158796	*61300	63423	174671	151729
65 Const taxable inc frm rel frn corps	*7124	-	-	-	-	-	-	-	*7	-	133	-	6984
66 Net income, total	1779293	*40126	393219	197340	76733	169345	219101	70769	158802	*61300	62966	172386	157206
67 Net income, Form 1120-A	16097	-	11616	*3087	*1394	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*42	*42	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	781982	*3802	307008	146635	*19679	*105158	116844	*21671	*53112	*8074	-	-	-
70 Statutory special deductions, total	237466	*16969	49350	*13249	*7040	36612	38005	*74	*11645	*31946	12822	5723	14031
71 Net operating loss deduction	215998	*16925	49267	*12488	*6924	*35130	37159	-	*11645	*19742	12681	4373	9665
72 Dividends received deduction	21468	44	*83	*762	*116	*1482	*846	*74	*-0	*12204	141	1350	4366
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	760206	*19355	36861	37774	50014	27575	64296	*49024	94045	*21280	50144	166664	143175
75 Income tax before credits, total	244720	*6685	6658	7523	11981	7283	19806	*16555	32500	*7773	18368	57781	51808
76 Regular tax	237153	*6662	4709	7523	11981	7059	19730	*16402	32289	*7218	17056	56676	49848
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	6871	-	*1949	-	-	*224	*72	*147	*138	*526	1258	849	1708
80 Environmental tax	567	23	-	-	-	-	*4	*5	*72	*29	54	184	196
81 Foreign tax credit	22568	2766	-	*76	-	*76	-	*1521	*5086	39	1088	11007	910
82 U.S. Possessions tax credit	7	-	-	-	-	-	7	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*442	-	*51	-	-	-	-	-	-	-	391	-	-
85 General business credit	4459	57	-	*890	-	*326	*1696	*675	-	-	156	511	148
86 Prior year minimum tax credit	*2347	583	-	-	-	-	*52	*1022	*633	-	-	57	-
87 Income tax after credits, total	214896	*3278	6607	6556	11981	6881	18051	*13337	26781	*7734	16732	46207	50751

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Accounting, auditing, and bookkeeping services

MINOR INDUSTRY 8930
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	18456	*736	15289	1752	*508	*139	*18	*9	*5	-	-	**	-
2 Total assets	1146322	-	321979	269245	*177264	*83071	*74609	*50622	*169533	-	-	**	-
3 Cash	120924	-	52317	18557	*17712	*3986	*1957	*6644	*19751	-	-	**	-
4 Notes and accounts receivable	237591	-	43535	*65145	*23108	*466	*66659	*12976	*25702	-	-	**	-
5 Less: Allowance for bad debts	*1575	-	*437	-	*484	-	-	*118	537	-	-	**	-
6 Inventories	*12465	-	-	*7380	*4540	-	-	-	*544	-	-	**	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	41052	-	-	-	-	-	-	-	41052	-	-	**	-
9 Other current assets	76490	-	4953	*35503	*2001	*2892	*234	*23981	*6927	-	-	**	-
10 Loans to stockholders	65262	-	26791	*13956	*7942	*16573	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*917	-	-	-	-	*917	-	-	-	-	-	-	-
12 Other investments	118030	-	*25263	*34408	*24321	*6280	*2221	*4446	*21091	-	-	**	-
13 Depreciable assets	1010698	-	425851	139955	*261610	*52572	*3989	*2929	*123792	-	-	**	-
14 Less: Accumulated depreciation	713798	-	325299	97726	*180158	*32083	*1815	*1276	*75442	-	-	**	-
15 Depletable assets	*837	-	*837	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*659	-	*659	-	-	-	-	-	-	-	-	-	-
17 Land	*19918	-	*11958	*589	*478	*3760	-	-	*3133	-	-	**	-
18 Intangible assets (Amortizable)	75331	-	52991	*8346	*10783	*445	-	*1175	1592	-	-	**	-
19 Less: Accumulated amortization	33441	-	25426	*4120	*1588	*302	-	*555	1450	-	-	**	-
20 Other assets	116281	-	29304	*47251	*6999	*27564	*1364	*420	*3379	-	-	**	-
21 Total liabilities	1146322	-	321979	269245	*177264	*83071	*74609	*50622	*169533	-	-	**	-
22 Accounts payable	103556	-	10390	*18175	*5365	*121	*58472	*5560	*5473	-	-	**	-
23 Mort, notes, and bonds under 1 yr	193409	-	34922	*27936	*84481	*7848	*13720	*24282	220	-	-	**	-
24 Other current liabilities	117568	-	28490	29334	*19368	*872	*1119	*21323	*17062	-	-	**	-
25 Loans from stockholders	119986	-	56056	*37729	*12899	*13302	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	209197	-	74660	*64024	*30356	*37480	*1811	*136	729	-	-	**	-
27 Other liabilities	8556	-	*5760	*372	-	*88	-	*750	1586	-	-	**	-
28 Net worth	394050	-	111701	91675	*24793	*23359	*-513	*-1428	*144463	-	-	**	-
29 Capital stock	65362	-	22697	19374	*5675	*13243	*182	*3108	*1083	-	-	**	-
30 Paid-in or capital surplus	104475	-	34053	*1732	*51297	*645	-	-	*16749	-	-	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	198209	-	32699	*56195	*2757	*18984	*-695	*-4347	92616	-	-	**	-
33 Retained earnings (S CORP)	70745	-	47618	*14375	*-28267	*3005	-	-	*34014	-	-	-	-
34 Less: Cost of treasury stock	*44741	-	*25366	-	*6669	*12518	-	*189	-	-	-	-	-
35 Total receipts	4828880	*99820	1794341	1048431	*1029587	*194712	*19734	*406669	*235587	-	-	**	-
36 Business receipts	4712543	*97891	1742856	1023878	*1024988	*189167	*19098	*393815	*220850	-	-	**	-
37 Interest	2769	-	1567	*214	*68	*451	*54	*63	350	-	-	**	-
38 Interest on govt. obligations, State and local	*14492	-	*1376	-	-	-	-	-	*13116	-	-	**	-
39 Rents	*2477	-	*1917	*427	-	-	-	-	133	-	-	**	-
40 Royalties	*27	-	-	-	-	*27	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	692	-	-	-	-	-	-	-	692	-	-	**	-
42 Net L-T cap gain less net ST loss	*8650	-	*45	*4090	-	*4165	-	-	350	-	-	**	-
43 Net gain, noncapital assets	*5466	-	*4000	*752	*18	*697	-	-	-	-	-	-	-
44 Dividends, domestic corporations	*1209	-	-	*1209	-	-	-	-	-0	-	-	**	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	80555	*1929	42580	*17861	*4513	*205	*582	*12790	*94	-	-	**	-
47 Total deductions	4347583	*72661	1502033	999122	*981534	*172237	*18345	*401857	*199794	-	-	**	-
48 Cost of sales and operations	661697	-	*39644	*202678	*23212	-	-	*333741	*62421	-	-	**	-
49 Compensation of officers	819831	*27966	348433	156419	*239876	*37129	*2369	*3221	*4418	-	-	**	-
50 Repairs	27301	*191	13722	*4930	*3313	*2270	*337	*97	*2442	-	-	**	-
51 Bad debts	*4491	-	*3139	-	-	-	-	*324	*1028	-	-	**	-
52 Rent paid on business property	260155	*10509	145436	*40227	*41880	*10422	*1025	*1049	*9608	-	-	**	-
53 Taxes paid	230258	*4245	77657	45593	*44481	*10248	*201	*37674	*10159	-	-	**	-
54 Interest paid	38534	*224	14509	*7220	*9314	*5029	*1774	*167	*296	-	-	**	-
55 Contributions or gifts	*453	-	*147	*260	-	-	-	-	46	-	-	**	-
56 Amortization	17373	*10	15440	*899	*892	*3	-	*69	59	-	-	**	-
57 Depreciation	80455	*864	32336	*10393	*19917	*4881	*944	*420	*10698	-	-	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	29364	*461	15325	*3938	*5943	*539	-	*428	*2729	-	-	**	-
60 Pension, prof sh, stock, annuity	26517	-	*6865	*2669	*15268	-	-	*68	*1648	-	-	**	-
61 Employee benefit programs	178017	*615	59121	*76210	*30066	*5786	*557	*163	5501	-	-	**	-
62 Net loss, noncapital assets	*717	-	*73	-	-	*141	*87	-	416	-	-	**	-
63 Other deductions	1972421	*27576	730187	447684	*547372	*95789	*11052	*24436	*88325	-	-	**	-
64 Total receipts less total deducts	481297	*27159	292308	49309	*48052	*22476	*1389	*4812	*35793	-	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	466806	*27159	290932	49309	*48052	*22476	*1389	*4812	*22677	-	-	**	-
67 Net income, Form 1120-A	*4819	-	*3510	*1309	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*77	*77	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	408636	*27082	275988	*36896	*48048	*20503	-	-	*119	-	-	-	-
70 Statutory special deductions, total	13622	-	*2419	*3030	-	*1973	*1389	*4812	-0	-	-	**	-
71 Net operating loss deduction	12775	-	*2419	*2183	-	*1973	*1389	*4812	-	-	-	-	-
72 Dividends received deduction	*847	-	-	*846	-	-	-	-	-0	-	-	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	44622	*77	12526	*9458	*4	-	-	-	22557	-	-	**	-
75 Income tax before credits, total	11877	*12	2475	*1427	*1	-	-	*30	7933	-	-	**	-
76 Regular tax	11810	*12	2475	*1427	*1	-	-	-	7895	-	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*30	-	-	-	-	-	-	*30	-	-	-	-	-
80 Environmental tax	38	-	-	-	-	-	-	-	38	-	-	**	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	11877	*12	2475	*1427	*1	-	-	*30	7933	-	-	**	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

MINOR INDUSTRY 8980
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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	78752	3717	55768	11095	4034	2032	1705	225	106	28	24	11	8
2 Total assets	22036276	-	1262721	1720514	1404442	1448600	3577248	1575947	1635041	932195	1749437	1771222	4958910
3 Cash	3502045	-	410592	448425	418581	279776	452182	274911	293829	110321	232459	262770	318198
4 Notes and accounts receivable	5766369	-	103945	334884	207085	226515	1118198	408402	583289	268553	461450	593869	1460178
5 Less: Allowance for bad debts	102670	-	*115	*256	*1651	*235	18976	21476	7519	*2633	15080	11385	23344
6 Inventories	753329	-	50754	67517	138582	67352	126350	88711	68872	*5494	13037	35559	91101
7 Investments in govt. obligations, Total	64268	-	-	-	-	*3747	*24122	*25322	*1636	-	9410	30	-
8 Tax-exempt securities	96981	-	*2	*19851	-	*5549	*21884	*11016	*5765	-	1037	15566	16311
9 Other current assets	1729870	-	45224	78568	79578	61564	231537	183540	149764	109777	179004	62080	549233
10 Loans to stockholders	641277	-	148568	162639	39705	49666	93470	*24811	*38790	*19846	46372	17410	-
11 Mortgage and real estate loans	1034663	-	*6812	*32936	-	*16147	*4223	*57017	*6871	*189	-	-	910468
12 Other investments	3038572	-	41885	140424	111419	255479	446263	131608	121482	95560	200077	381069	1113306
13 Depreciable assets	8058480	-	1082474	946662	659211	685154	1492161	675013	544565	337107	596460	266117	773555
14 Less: Accumulated depreciation	4524297	-	716159	581703	393896	311476	794691	400133	279199	139256	294625	113292	499870
15 Depletable assets	*98335	-	*10440	*5778	-	-	-	*37663	-	-	44455	-	-
16 Less: Accumulated depletion	*47511	-	*6675	*4776	-	-	-	*21184	-	-	14876	-	-
17 Land	348415	-	*24561	*17481	*24557	*21776	86734	*29238	*35510	*35915	26713	37926	8003
18 Intangible assets (Amortizable)	1075054	-	24054	134502	86110	94898	111816	18760	71187	47976	143889	161487	180375
19 Less: Accumulated amortization	332859	-	10746	116391	19361	35995	23272	14445	37937	16823	22240	19259	16389
20 Other assets	835956	-	47105	33971	54522	28681	205248	67172	38135	60168	141896	81273	77784
21 Total liabilities	22036276	-	1262721	1720514	1404442	1448600	3577248	1575947	1635041	932195	1749437	1771222	4958910
22 Accounts payable	2818346	-	167489	188114	92647	118453	483239	208763	310688	96101	125748	74262	952843
23 Mort, notes, and bonds under 1 yr	2566677	-	116929	144533	144664	192062	289922	206204	91281	*104895	141928	160189	974070
24 Other current liabilities	2384270	-	175693	173479	140673	124209	440530	205717	271760	242788	171031	163643	274748
25 Loans from stockholders	886449	-	229779	142301	101902	57910	163605	*48047	15203	*39275	88428	-	-
26 Mort, notes, bonds, 1 yr or more	3274531	-	135155	235222	264220	234632	659692	200989	191167	129306	190567	487345	546236
27 Other liabilities	977606	-	33996	28585	25987	48978	207836	95457	44450	65474	100339	93773	232730
28 Net worth	9128397	-	403679	808280	634350	672356	1332424	610772	710493	254355	931396	792010	1978282
29 Capital stock	1005258	-	177499	156428	74343	79427	105156	44068	184641	26546	64298	12375	80478
30 Paid-in or capital surplus	4218894	-	306425	136869	68771	55210	390225	36192	417031	*123742	845331	430731	1408367
31 Retained earnings, appropriated	*8054	-	*2170	-	-	-	*5884	-	-	-	-	-	-
32 Retained earnings, unappropriate	2266970	-	-20798	187080	269231	318308	359636	153972	-26686	69367	26268	331961	598630
33 Retained earnings ($ CORP)	2041755	-	-23698	400529	261425	238607	509060	394651	168835	*35977	840	55528	-
34 Less: Cost of treasury stock	412535	-	37919	*72625	*39420	*19198	37537	*18112	*33327	1277	5341	38586	109193
35 Total receipts	45715047	607584	10210488	6400588	3938864	2936863	6442455	3635634	3110997	1223656	1767617	1273124	5167175
36 Business receipts	43994206	575092	9994764	6307456	3847116	2844026	6123857	2529572	3040565	1176163	1550320	1140763	4864510
37 Interest	264740	*760	4297	14410	7481	9593	20014	3708	16371	10699	11543	41617	124247
38 Interest on govt. obligations, State and local	7565	-	-	*2829	*98	*839	*510	*264	*523	*5	1224	731	542
39 Rents	35029	*6	*224	*1567	*2596	*622	*7003	*615	*2662	*1035	3588	4504	10607
40 Royalties	160219	-	-	*3589	*638	*741	*4229	-	*3	*192	13505	3435	133888
41 Net S-T cap gain less net LT loss	2544	-	*25	-	*208	*265	*1195	*271	-	-	16	125	438
42 Net L-T cap gain less net ST loss	133428	*5750	*10330	*4113	*268	*4523	*22686	*-0	*589	17845	61467	4251	1605
43 Net gain, noncapital assets	58675	*22255	*3994	*13204	*1292	*86	4274	7709	*552	*16	34	2422	2837
44 Dividends, domestic corporations	15598	17	*769	*1353	*1489	*4363	*1425	*119	*502	*1087	-0	1940	2535
45 Dividends, foreign corporations	*2481	-	-	-	*129	-	*188	-	*168	-	17	-	1980
46 Other receipts	1040562	*3705	196085	52068	77549	71803	257075	93376	49063	16614	125901	73337	23987
47 Total deductions	42249255	567204	9274069	5970428	3655857	2650768	5933051	2384212	2937927	1122698	1647348	1135008	4970684
48 Cost of sales and operations	15542485	*164757	2650342	1208546	1202576	881750	1918433	1107244	1415559	631851	472626	423150	3465653
49 Compensation of officers	4040916	*46324	1525245	942542	471418	435211	342345	86414	68377	26055	36069	21384	39534
50 Repairs	370503	10459	36299	57071	30579	17652	158956	15392	13526	4352	14704	4761	6750
51 Bad debts	150457	*141	*1481	*17185	*7835	5275	64666	7945	5314	3986	24942	5423	6264
52 Rent paid on business property	1238657	11437	308269	229030	119049	92853	140114	65888	58828	20856	68826	41483	82023
53 Taxes paid	1450512	13027	333495	297583	134349	90895	194170	73673	98732	27253	47670	29392	110272
54 Interest paid	474950	4796	30329	44090	38295	33829	74762	32875	17761	26369	27559	45930	98355
55 Contributions or gifts	17784	*131	1667	1591	1266	1020	2398	*930	612	*120	5181	1160	1708
56 Amortization	176199	*1182	3613	3493	10196	7945	29239	2105	7530	4972	7926	9316	88682
57 Depreciation	792706	19046	115475	86796	65143	80086	139327	67967	46359	29578	49617	33450	59863
58 Depletion	*12803	-	*420	-	*225	-	*-0	*11825	*-0	-	331	-	-
59 Advertising	310110	3665	73712	85594	21899	15270	29520	45931	9942	5371	5779	7258	6170
60 Pension, prof sh, stock, annuity	410077	*8552	64494	73081	53048	14276	56232	16617	49327	*4614	11132	5961	52743
61 Employee benefit programs	587979	*3611	70770	85373	38022	25424	98387	47182	59274	19475	35329	22584	82549
62 Net loss, noncapital assets	10888	*145	*3007	*40	*31	*664	2643	*109	*107	*195	1862	445	1640
63 Other deductions	16662229	279933	4055449	2838413	1461926	948618	2681859	802113	1086679	317652	837794	483312	868480
64 Total receipts less total deducts	3465791	40380	936419	430160	283007	286095	509404	251423	173070	100959	120269	138116	196491
65 Const taxable inc frm rel frn corps	*18371	-	-	*13117	-	-	-	-	*945	-	14	1022	3273
66 Net income, total	3476597	40380	936419	440448	282909	285256	508894	251158	173492	100954	119058	138407	199221
67 Net income, Form 1120-A	39497	-	24696	*7035	*7766	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*5038	*5038	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1999432	*17663	733642	296688	180282	207806	256186	185773	84961	*25102	552	10778	-
70 Statutory special deductions, total	332881	*3984	64090	37896	26671	*9426	92221	*5737	*18848	*14306	23785	2444	33474
71 Net operating loss deduction	319868	*3972	63552	37182	25545	*5767	91133	*5654	*18641	*13545	23785	1087	30005
72 Dividends received deduction	12746	12	*538	*714	*1127	*3659	*1088	*83	*207	*761	-0	1357	3201
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1163348	18733	138688	105864	76255	82652	164107	59649	69684	*61546	94721	125602	165846
75 Income tax before credits, total	341841	4090	21714	20413	16300	22346	53481	20603	23925	22884	33627	43825	58633
76 Regular tax	335412	3962	21714	20405	16300	22346	51699	20121	23561	*21087	32723	43681	57814
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5690	*206	-	-	-	-	1769	*470	*326	*1796	531	-	592
80 Environmental tax	617	*8	-	*8	-	-	*13	*11	*38	*59	108	144	228
81 Foreign tax credit	8246	-	-	*2820	*6	-	*236	-	*831	-	3939	1	413
82 U.S. Possessions tax credit	360	-	-	-	284	43	33	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	4187	-	-	*775	-	-	1957	-	*190	-	987	15	263
86 Prior year minimum tax credit	2988	*31	-	-	-	*106	*468	*671	*661	-	1051	-	-
87 Income tax after credits, total	326060	4059	21714	16818	16011	22197	50787	19932	22243	22884	27650	43808	57957

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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
						Size of Total Assets							
1 Number of returns	4381	*631	3112	*317	*93	*137	*76	***	***	**	-	-	-
2 Total assets	617995	-	60434	*55199	*42148	*87159	*154775	***	***	**	-	-	-
3 Cash	58686	-	29477	*2310	-	*215	*8902	***	***	**	-	-	-
4 Notes and accounts receivable	61395	-	*6854	*17835	-	*2628	*33771	***	***	-	-	-	-
5 Less: Allowance for bad debts	*144	-	*3	-	-	-	141	***	***	-	-	-	-
6 Inventories	82633	-	*8796	*33152	*33436	-	*6198	***	***	-	-	-	-
7 Investments in govt. obligations, Total	*8295	-	*42	-	-	-	*8253	***	***	-	-	-	-
8 Tax-exempt securities	*1588	-	-	-	-	-	*1588	***	***	-	-	-	-
9 Other current assets	*6198	-	*1271	-	-	-	*1107	***	***	**	-	-	-
10 Loans to stockholders	*10161	-	*5942	-	-	-	*4120	***	***	-	-	-	-
11 Mortgage and real estate loans	*2666	-	*139	-	-	*2528	-	***	***	-	-	-	-
12 Other investments	*81808	-	*499	-	-	-	*11319	***	***	**	-	-	-
13 Depreciable assets	263028	-	*33022	*104	*11501	*38519	*81866	***	***	-	-	-	-
14 Less: Accumulated depreciation	82495	-	*26394	-	*5331	*7744	*39519	***	***	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	***	***	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	***	-	-	-	-
17 Land	96470	-	*663	-	-	*50910	*29142	***	***	-	-	-	-
18 Intangible assets (Amortizable)	*2493	-	*925	-	-	*528	-	***	***	-	-	-	-
19 Less: Accumulated amortization	*1362	-	*129	-	-	*194	-	***	***	-	-	-	-
20 Other assets	26576	-	*-668	*1798	*2542	*-231	*8169	***	***	-	-	-	-
21 Total liabilities	617995	-	60434	*55199	*42148	*87159	*154775	***	***	**	-	-	-
22 Accounts payable	55009	-	*2198	*1410	*27704	*468	*20216	***	***	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*115217	-	*3300	*25602	-	*1012	*42761	***	***	-	-	-	-
24 Other current liabilities	19744	-	*3628	-	*2691	*9826	*3130	***	***	**	-	-	-
25 Loans from stockholders	52219	-	*8813	-	*6931	*25836	*2003	***	***	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*65473	-	*9248	*26140	-	*9741	*17747	***	***	-	-	-	-
27 Other liabilities	*4306	-	*786	-	-	-	*3384	***	***	-	-	-	-
28 Net worth	306027	-	32462	*2047	*4822	*40277	*65534	***	***	**	-	-	-
29 Capital stock	72208	-	3401	*9079	*3706	*4011	*13979	***	***	**	-	-	-
30 Paid-in or capital surplus	167748	-	*10546	-	-	*27523	*7432	***	***	**	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	***	***	-	-	-	-
32 Retained earnings, unappropriate	34643	-	*-440	*-7240	-	*8743	*32974	***	***	**	-	-	-
33 Retained earnings (S CORP)	33417	-	*19539	*208	*1116	-	*12554	***	***	-	-	-	-
34 Less: Cost of treasury stock	*1988	-	*583	-	-	-	*1405	***	***	-	-	-	-
35 Total receipts	740557	*12683	288089	*88369	*50166	*28798	*256065	***	***	**	-	-	-
36 Business receipts	708878	*2790	285586	*88369	*50166	*28595	*253373	***	***	-	-	-	-
37 Interest	*2459	*128	*1341	-	-	-	*647	***	***	-	-	-	-
38 Interest on govt. obligations, State and local	*118	-	-	-	-	-	*118	***	***	-	-	-	-
39 Rents	*643	*72	-	-	-	-	*572	***	***	-	-	-	-
40 Royalties	*109	-	-	-	-	-	98	***	***	**	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	***	***	-	-	-	-
42 Net L-T cap gain less net ST loss	*9353	*9350	-	-	-	-	*3	***	***	-	-	-	-
43 Net gain, noncapital assets	-	-	-	-	-	-	-	***	***	-	-	-	-
44 Dividends, domestic corporations	*532	-	-	-	-	-	*532	***	***	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	***	***	-	-	-	-
46 Other receipts	18462	*343	*1162	-	-	*203	*721	***	***	-	-	-	-
47 Total deductions	637153	*2393	227837	*87958	*49049	*27761	*236022	***	***	**	-	-	-
48 Cost of sales and operations	346072	*88	*110154	*70895	*26033	-	*138902	***	***	-	-	-	-
49 Compensation of officers	*41679	-	*20855	-	*2047	-	*18776	***	***	-	-	-	-
50 Repairs	9948	*309	*516	*160	-	*6159	*2646	***	***	-	-	-	-
51 Bad debts	*3713	-	*460	-	-	*3079	*173	***	***	-	-	-	-
52 Rent paid on business property	36432	-	*14135	*7298	*9768	*4493	*418	***	***	-	-	-	-
53 Taxes paid	15004	*28	*4635	*1336	*1385	*2097	*5297	***	***	**	-	-	-
54 Interest paid	10357	*10	*2126	*3211	-	*1259	*2591	***	***	-	-	-	-
55 Contributions or gifts	*72	*24	-	-	-	*44	*4	***	***	-	-	-	-
56 Amortization	*77	-	*73	-	-	-	*4	***	***	-	-	-	-
57 Depreciation	10123	-	*2547	-	*1150	*3099	*2620	***	***	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	***	***	-	-	-	-
59 Advertising	*4174	-	*3657	-	*66	-	*451	***	***	-	-	-	-
60 Pension, prof sh, stock, annuity	*1798	-	*1180	-	-	-	*475	***	***	-	-	-	-
61 Employee benefit programs	*1499	-	-	-	-	-	*1370	***	***	-	-	-	-
62 Net loss, noncapital assets	2	-	-	-	-	-	-	***	***	-	-	-	-
63 Other deductions	156204	*1934	67497	*5059	*8600	*7530	*62295	***	***	**	-	-	-
64 Total receipts less total deducts	103403	*10291	60252	*411	*1116	*1037	*20043	***	***	**	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	***	***	-	-	-	-
66 Net income, total	103285	*10291	60252	*411	*1116	*1037	*19924	***	***	**	-	-	-
67 Net income, Form 1120-A	*8288	*523	*7765	-	-	-	-	***	***	-	-	-	-
68 Net income, Form 1120F	*1031	*1031	-	-	-	-	-	***	***	-	-	-	-
69 Net income, Form 1120S	57513	-	*39823	*208	*1116	*20	*16346	***	***	-	-	-	-
70 Statutory special deductions, total	*18507	-	*7292	-	-	-	*1302	***	***	-	-	-	-
71 Net operating loss deduction	*18135	-	*7292	-	-	-	*929	***	***	-	-	-	-
72 Dividends received deduction	*373	-	-	-	-	-	*373	***	***	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	***	***	-	-	-	-
74 Income subject to tax	27264	*10291	*13138	*202	-	*1018	*2276	***	***	**	-	-	-
75 Income tax before credits, total	4470	*1517	*2061	*30	-	*153	*487	***	***	**	-	-	-
76 Regular tax	4356	*1517	*2061	*30	-	*153	*487	***	***	**	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	***	***	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	***	***	-	-	-	-
79 Alternative minimum tax	*114	-	-	-	-	-	-	***	***	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	***	***	-	-	-	-
81 Foreign tax credit	*7	-	-	-	-	-	*7	***	***	-	-	-	-
82 U.S. Possessions tax credit	100	-	-	-	-	-	-	***	***	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	***	***	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	***	-	-	-	-
85 General business credit	*32	-	-	-	-	-	*32	***	***	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	***	***	-	-	-	-
87 Income tax after credits, total	4331	*1517	*2061	*30	-	*153	*448	***	***	**	-	-	-

Form 1120S Returns with and without net income

1993 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	1901505	127428	1078263	282800	161200	107937	115905	16601	8378	2004	693	295
2 Total assets	870298964	-	31297814	45492871	56944855	76097643	245772285	114107096	125340551	68480960	46584899	60179990
3 Cash	83607463	-	6862322	7546733	7026976	8349764	23264511	10182808	9180817	4588681	2900392	3704459
4 Notes and accounts receivable	166085157	-	2936654	5572769	8330600	12855948	47108442	25121083	29014910	16011036	9353137	9780579
5 Less: Allowance for bad debts	2574196	-	19156	27999	70992	215582	551026	400979	506494	308945	197738	275286
6 Inventories	166773466	-	3839279	6855697	8677032	11394554	50023956	26690456	27304945	13515252	9150045	9322249
7 Investments in govt. obligations, Total	5221011	-	*3533	*30	80686	173164	539948	672327	911323	554591	552386	1733022
8 Tax-exempt securities	3378405	-	38659	102745	89530	140217	863046	454185	819022	357708	429893	83401
9 Other current assets	47428761	-	1423405	1674061	2690661	4421292	12695913	6036272	6303176	4016258	3590054	4577670
10 Loans to stockholders	17071620	-	1832338	2093481	1854404	1932900	4076703	1515340	1562376	857488	721642	624949
11 Mortgage and real estate loans	12272233	-	169712	460476	815299	961740	2646058	1097797	1313124	900352	885861	3021814
12 Other investments	61957608	-	850362	1989360	2862275	4291202	14387168	7325698	9585533	6921128	4753438	8991443
13 Depreciable assets	474700150	-	34981578	34245368	38812791	45203278	131881804	53367011	59583847	31848398	20210031	24566044
14 Less: Accumulated depreciation	249794516	-	24156932	20082195	21703252	23281300	66757166	26651777	29794687	16002196	9773206	11591804
15 Depletable assets	4887851	-	130988	269723	327193	375852	957907	559733	847928	399481	665000	354046
16 Less: Accumulated depletion	1971604	-	62853	113656	196264	136635	300975	202923	489565	85576	302624	80533
17 Land	45611048	-	899084	2242044	4313748	6293960	15849291	4761918	5394589	2487188	1562698	1806529
18 Intangible assets (Amortizable)	25352632	-	1808332	2286444	2296074	2464925	6051363	3827399	2660736	1171032	1221609	1564719
19 Less: Accumulated amortization	12146258	-	1026683	1192061	987101	1097837	2568874	2478349	1160166	545009	517294	572883
20 Other assets	22438133	-	787193	1569851	1725195	1970201	5604216	2229097	2809139	1794094	1379576	2569572
21 Total liabilities	870298964	-	31297814	45492871	56944855	76097643	245772285	114107096	125340551	68480960	46584899	60179990
22 Accounts payable	114098675	-	3745988	5235888	7273321	9348692	31301522	16229909	18094450	9106885	6246326	7515696
23 Mort, notes, and bonds under 1 yr	120770134	-	3618647	4152752	6202132	7321623	35725092	20728373	20322960	9687783	5840301	7170470
24 Other current liabilities	71185560	-	3574513	3423060	4071776	5894297	17837498	9683554	10133067	5659939	4355785	6552070
25 Loans from stockholders	100063976	-	18674187	12095774	12183097	11804177	26106415	8278908	6522790	2066035	1551904	780688
26 Mort, notes, bonds, 1 yr or more	189787445	-	6810821	10552928	14316087	19604936	57738230	20950934	23329477	13116173	9304529	14063331
27 Other liabilities	25467057	-	723686	1355523	1471419	2253548	6877580	2651732	3262237	2298110	1230470	3342751
28 Net worth	248926118	-	-5850028	8676946	11427024	19870369	70185947	35583686	43675571	26546034	18055585	20754984
29 Capital stock	44235721	-	6444799	5271316	6217805	6215403	11699351	3251465	2820259	1200709	727612	387001
30 Paid-in or capital surplus	87640329	-	9889039	8485392	8030237	8497948	25805082	8697723	9359486	4457116	2722165	1696142
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	131159615	-	-21239225	-4270429	-1783496	6785467	37315426	25207317	33153852	21706364	15069413	19214925
34 Less: Cost of treasury stock	14109546	-	944641	809333	1037522	1628450	4633911	1572819	1658026	818155	463605	543084
35 Total receipts	1997596804	18856541	194513970	135495508	139176254	153778778	532001434	269041113	270050248	121190535	78832744	84659679
36 Business receipts	1967936737	18064093	192160234	133411898	137413398	151628362	524382168	265317253	266365388	119111329	77483612	82599001
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	397781	3342	*2192	6398	13959	19656	84935	53544	83762	52762	40051	37182
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	3422795	549481	308137	191648	204042	285591	710483	315272	383926	112957	87598	273661
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	25839491	239625	2043408	1885564	1544855	1845169	6823848	3355045	3217173	1913488	1221483	1749834
47 Total deductions	1943065132	19640617	187799918	131483653	136455970	149913709	519654487	262948738	261864596	116672173	75510910	81120362
48 Cost of sales and operations	1296129266	9711629	78031428	67419632	78138307	93164151	364752811	202169178	198857563	87165526	56462142	60256899
49 Compensation of officers	81477462	691813	19536708	10923110	7859300	7436952	18453546	6412793	5820547	2372273	1087286	883134
50 Repairs	12241755	193111	1727140	1356617	1224070	1239004	3059507	1106823	1078357	505064	314687	437377
51 Bad debts	4615840	242540	247777	251501	417445	388559	1169734	583719	632208	355746	166777	159834
52 Rent paid on business property	39464151	583286	8971507	4886550	4110702	3526605	8572252	2826263	2848170	1384415	920038	834362
53 Taxes paid	43075069	624197	6249211	3885374	3896149	3932550	11015980	4394455	4486159	2029868	1238665	1322460
54 Interest paid	20511607	465697	1206016	1299560	1532577	1826193	5600091	2492810	2559283	1354039	1007875	1167466
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	3697911	123537	253685	284368	274061	329750	767553	724158	354559	157966	211167	217108
57 Depreciation	33795087	453714	2932134	2591883	2587449	2889595	8748704	3718503	4259344	2328180	1545735	1739847
58 Depletion	249912	-	*1938	*3339	*7787	*2336	46450	38972	44128	48978	11348	44636
59 Advertising	19618590	274470	2287058	1565176	1375835	1490332	4634313	2253302	2566015	1274645	904101	993344
60 Pension, prof sh, stock, annuity	6924578	67793	1115657	529407	497333	538227	1629599	762571	825934	397215	240843	319998
61 Employee benefit programs	15307833	223186	1038938	747197	1061977	1266624	4282997	1828615	2166927	1071034	686094	934243
62 Net loss, noncapital assets	455795	104359	69489	12036	25119	23742	115898	24676	34920	33352	5237	6967
63 Other deductions	365500277	5881284	64131232	35727903	33447860	31859089	86805051	33611899	35330483	16193875	10708915	11802687
64 Total receipts less total deducts	54531671	-784076	6714053	4011855	2720283	3865069	12346947	6092376	8185652	4518362	3321834	3539317
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	54133890	-787417	6711861	4005457	2706325	3845413	12262012	6038832	8101890	4465600	3281783	3502135
67 Net income, total	86743917	1689282	12964586	7566455	6250941	7002180	19439463	8320897	10097990	5495138	3850788	4066196
68 Deficit, total	32610026	2476699	6252725	3560998	3544616	3156767	7177451	2282066	1996100	1029538	569005	564062
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	54133890	-787417	6711861	4005457	2706325	3845413	12262012	6038832	8101890	4465600	3281783	3502135
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	165494	*516	*6893	*2785	*9791	*24703	41851	10201	26649	21838	12834	7433
77 Income tax before credits, total	80469	*181	*2525	*975	*3767	*10264	17968	5977	14861	12118	7286	4547
78 Regular tax	55412	*181	*2412	*975	*3427	*8646	13550	2914	9239	7411	4078	2580
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*1311	-	-	-	-	-	*278	*192	*246	*595	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	80469	*181	*2525	*975	*3767	*10264	17968	5977	14861	12118	7286	4547

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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 or more
1 Number of returns	64764	2567	31614	10848	9197	5980	4109	212	174	44	14	6
2 Total assets	25904714	-	1030334	1806127	3338014	4194340	8132079	1421043	2613221	1417892	883431	1068231
3 Cash	2110767	-	162746	236717	358316	392657	541808	84591	75304	109495	93412	55721
4 Notes and accounts receivable	2304641	-	33884	130304	209226	269078	710348	277657	241170	176504	137277	119192
5 Less: Allowance for bad debts	4456	-	*1	-	*70	*42	*662	*564	*278	*665	481	1693
6 Inventories	2159913	-	*16872	41712	207532	248448	766681	141614	254642	166853	40573	274984
7 Investments in govt. obligations, Total	*53808	-	-	-	-	-	*10805	*32269	*7133	*3601	-	-
8 Tax-exempt securities	165057	-	*8	-	*11305	*24440	*77022	-	*26047	*26235	-	-
9 Other current assets	703190	-	18579	47444	48868	129495	182406	60100	69133	95773	21977	29414
10 Loans to stockholders	698625	-	35631	137573	100411	125110	130411	60674	50667	*17099	41049	-
11 Mortgage and real estate loans	286462	-	*6225	*5096	*41598	*20410	131339	*8038	*8472	*50502	-	14782
12 Other investments	1762677	-	96171	*50798	141071	198013	598798	97601	208778	132568	60029	178850
13 Depreciable assets	22102922	-	1641259	2487385	3663199	3404998	5823881	960858	1880631	956095	647569	637046
14 Less: Accumulated depreciation	13156634	-	1191009	1660075	2504638	2156771	3146694	503179	828573	523175	326140	316379
15 Depletable assets	173371	-	*719	*948	*18830	*53697	*91430	-	*2663	-	5084	-
16 Less: Accumulated depletion	38588	-	*50	*66	*5801	*3784	*27493	-	-	-	1394	-
17 Land	5768459	-	154911	271649	948394	1321873	2037856	171125	521014	108544	151322	81771
18 Intangible assets (Amortizable)	211251	-	26567	52601	61893	10628	39175	*7311	6044	*2403	2341	2288
19 Less: Accumulated amortization	87753	-	6584	19294	34027	3086	11757	*5950	3532	*1415	1657	451
20 Other assets	691001	-	34406	23333	71907	159175	176724	28898	93905	97476	12470	-7293
21 Total liabilities	25904714	-	1030334	1806127	3338014	4194340	8132079	1421043	2613221	1417892	883431	1068231
22 Accounts payable	1156599	-	24323	61240	178068	142602	332028	88851	125449	101216	46308	56513
23 Mort, notes, and bonds under 1 yr	3920311	-	120600	285815	550631	315679	1083808	243044	489913	242516	257863	330445
24 Other current liabilities	935475	-	59959	20324	144155	106075	269025	121821	98714	57899	8609	48894
25 Loans from stockholders	5375942	-	622375	643071	972886	1019404	1397078	*278234	346261	*41923	38254	16456
26 Mort, notes, bonds, 1 yr or more	6601477	-	202032	486943	787177	1177659	2095626	370205	832546	282202	171685	195400
27 Other liabilities	844360	-	45535	53520	92033	34093	402717	*6458	*55711	57888	2812	93593
28 Net worth	7070550	-	-44489	255215	613064	1398827	2551797	312431	664627	634249	357900	326929
29 Capital stock	3439748	-	457718	445927	621234	799058	1954501	482382	536807	68025	160162	23883
30 Paid-in or capital surplus	6205720	-	489880	1009893	882764	597423	1954501	482382	536807	68025	160162	23883
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	-1997152	-	-920880	-1164571	-826099	76681	-9155	-152196	-25092	568162	151257	304739
34 Less: Cost of treasury stock	577766	-	*71207	*36034	*64835	74336	243604	*44830	*7791	*16332	15912	2886
35 Total receipts	35129407	93169	3232765	3127504	5043476	4647292	8845740	1798858	3135758	1726142	1238193	2240510
36 Business receipts	33356568	*100096	3097605	2968915	4774465	4274162	8263081	1749893	3047398	1641369	1215498	2224087
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	11035	*721	-	*30	*2594	*1410	*3071	*38	*1382	*1781	7	-
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	173391	*16393	*5465	26119	20651	42902	27424	9469	14600	1163	8131	1074
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	1588413	*-24040	129696	132439	245765	328818	552164	39459	72378	81829	14557	15349
47 Total deductions	35093889	116163	3014348	3242401	5026731	4608723	8991296	1824007	3182475	1635786	1229078	2222880
48 Cost of sales and operations	18351902	*43176	922860	1193006	2653826	2345892	4957997	1241636	1492601	1118967	666091	1715850
49 Compensation of officers	920890	*12027	226207	71922	185828	139351	189472	34245	20478	18206	12204	10950
50 Repairs	801524	*3775	122773	123450	124354	138525	164006	22695	44681	26598	8128	22539
51 Bad debts	96886	*4109	*43144	*2671	*337	*1938	37893	*2022	*2159	1872	188	552
52 Rent paid on business property	1079595	*728	265738	134997	139369	163684	239592	19211	67339	14621	7739	26578
53 Taxes paid	800972	*549	115697	84809	124372	119179	188207	34012	63731	33039	20048	17328
54 Interest paid	752526	*57	44833	66173	118829	104761	216088	39894	80828	35815	18293	26954
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	76788	*593	3840	10095	9675	1783	31642	*644	16333	897	530	756
57 Depreciation	1566796	*1332	120587	192770	238712	231601	401029	75793	141806	67395	51060	44710
58 Depletion	*16197	-	-	-	*43	-	*15823	-	*304	*27	-	-
59 Advertising	141527	*543	23541	14106	7062	10931	48265	3547	8494	6832	4134	14072
60 Pension, prof sh, stock, annuity	55272	-	-	*87	*6316	*3211	26141	*9630	*1387	5007	2176	1317
61 Employee benefit programs	275037	*35	14721	18356	64290	29330	48280	*2904	14145	7237	12230	63510
62 Net loss, noncapital assets	8020	-	*2274	*1483	*143	*15	*2740	*1308	*50	-	7	-
63 Other deductions	10149958	49238	1108133	1328478	1353576	1318522	2424121	336465	1228138	299272	426250	277764
64 Total receipts less total deducts	35517	-22994	218417	-114898	16745	38569	-145556	-25149	-46717	90356	9114	17630
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	24483	-23715	218417	-114928	14150	37158	-148627	-25187	-48099	88575	9108	17630
67 Net income, total	1831346	*33150	426006	170291	227665	255873	396245	85852	61025	101786	48525	24928
68 Deficit, total	1806863	*56864	207589	285218	213515	218715	544873	111039	109124	*13211	39417	7298
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	24483	-23715	218417	-114928	14150	37158	-148627	-25187	-48099	88575	9108	17630
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*5199	*419	-	-	*7	*818	*3615	-	-	-	340	-
77 Income tax before credits, total	*1417	*147	-	-	*2	*286	*283	-	-	-	119	579
78 Regular tax	*837	*147	-	-	*2	*286	*283	-	-	-	119	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	*1417	*147	-	-	*2	*286	*283	-	-	-	119	579

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	16645	*853	8687	2557	1057	1401	1646	280	116	30	14	4
2 Total assets	13876252	-	283758	393890	381060	989705	3395522	1956843	1784871	1035267	963490	2691845
3 Cash	1467876	-	55411	46677	57960	102131	349606	287923	153164	84652	86441	243913
4 Notes and accounts receivable	1817989	-	28024	*23520	97728	174651	524850	370863	212602	124454	135617	125681
5 Less: Allowance for bad debts	39095	-	-	-	-	-	*4518	*1513	*104	*9777	23183	-
6 Inventories	428428	-	*15513	*72450	*27775	*9476	58019	67525	81222	*23286	42310	30852
7 Investments in govt. obligations, Total	290488	-	-	-	*7555	-	*49912	*1468	*18024	5143	25005	183381
8 Tax-exempt securities	*90751	-	-	-	-	-	*21350	*3620	*40759	1952	23071	-
9 Other current assets	336581	-	*7525	*25638	*3295	54080	55110	68322	29455	13747	52919	26490
10 Loans to stockholders	400859	-	*17082	*48455	-	*25760	170377	*32486	*34006	*42	19830	52821
11 Mortgage and real estate loans	*2600	-	-	-	-	-	*2600	-	-	-	-	-
12 Other investments	2991328	-	*24138	*3970	*10219	151893	552631	290177	215586	332554	130185	1279975
13 Depreciable assets	8846899	-	308808	256192	301070	866298	2232399	1279490	1308528	668138	636753	989222
14 Less: Accumulated depreciation	5701596	-	237446	177390	224298	573875	1433173	856856	760810	410021	427131	600597
15 Depletable assets	3259085	-	*60215	*131381	*253990	190866	763262	398543	707012	*123315	408107	222394
16 Less: Accumulated depletion	1494095	-	*37711	*57032	*183129	83456	242220	142106	434470	*33521	228623	51829
17 Land	651249	-	*11257	*19565	*26192	*24771	195096	104750	95760	51190	60298	62369
18 Intangible assets (Amortizable)	138388	-	*6474	*21534	*517	*9255	31625	31061	21755	*2821	6274	7070
19 Less: Accumulated amortization	64075	-	*2941	*15104	*390	*3131	11598	17219	9026	*2381	541	1743
20 Other assets	452590	-	*27409	-5965	*2575	40984	80195	38309	71408	59673	16158	121845
21 Total liabilities	13876252	-	283758	393890	381060	989705	3395522	1956843	1784871	1035267	963490	2691845
22 Accounts payable	1201389	-	*55957	*26549	*26810	158644	202200	356770	205187	48203	58115	62954
23 Mort, notes, and bonds under 1 yr	803573	-	*30007	*55546	*18231	180719	218428	73659	125613	*37269	36641	27461
24 Other current liabilities	1084579	-	*7388	*6587	40604	109922	201676	181773	98045	29334	54160	355090
25 Loans from stockholders	1714600	-	297149	*233534	*12759	164865	642069	*196938	*50916	*80099	10271	26000
26 Mort, notes, bonds, 1 yr or more	2735819	-	*8156	*36411	*45370	170679	801362	208781	392379	198937	141962	731783
27 Other liabilities	369678	-	*8839	*6090	*20474	*407	68483	*6715	112912	*66590	19012	60155
28 Net worth	5966613	-	-123738	29174	216812	204469	1261305	932207	799819	574835	643329	1428402
29 Capital stock	745920	-	123710	76099	49290	131420	186502	30267	108896	10025	7116	22595
30 Paid-in or capital surplus	3581054	-	433433	*89551	*325222	*177248	1295375	254623	692439	131008	72995	109160
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	2006157	-	-680881	-136477	-157701	5288	-154769	724751	94194	451887	563218	1296647
34 Less: Cost of treasury stock	366519	-	-	-	-	*109487	*65803	*77433	95711	*18085	-	-
35 Total receipts	12545527	*30090	696686	926631	972018	1759648	2958566	1636111	1736492	669458	468519	691307
36 Business receipts	11723689	*7188	693879	871506	952620	1721916	2740140	1401929	1666520	641468	435852	590670
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	10245	-	-	-	-	-	*2257	*3198	*1391	*209	2218	972
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	89621	*11101	*1589	*429	*4186	*3548	42821	4453	9548	*7808	1530	2611
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	721972	*11801	*1218	54696	*15213	34184	173349	226531	59033	19973	28918	97055
47 Total deductions	11549611	*13702	684970	797691	839776	1725326	2755053	1511900	1612996	619251	420980	567964
48 Cost of sales and operations	5092030	*2745	206283	*408119	*497744	450401	1116852	610517	821273	410010	264454	303632
49 Compensation of officers	376464	*2364	*17642	*19766	*19966	*40865	169603	52549	33002	*7675	7695	5340
50 Repairs	249010	-	*52952	*5231	*24174	46581	71680	20239	22173	*3526	537	1917
51 Bad debts	42973	-	*1831	-	*5151	*222	12791	5673	4731	*102	12472	-
52 Rent paid on business property	232106	*33	*99089	*17967	9399	21754	41818	11161	27810	*763	1152	1160
53 Taxes paid	527089	*353	26179	21071	29789	79042	140703	68502	80783	54341	13149	13177
54 Interest paid	300304	*4697	*8909	11171	*6674	43812	72539	31509	44826	17925	14422	43819
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	28659	*91	*1694	*231	*42	*282	11798	*4783	2768	*961	207	5804
57 Depreciation	687038	*771	10997	24948	23722	84636	193639	99397	122289	38562	44190	43887
58 Depletion	138234	-	-	-	*405	*1482	16199	18958	38703	*19284	5035	38168
59 Advertising	17617	*1	*1866	*1368	*1721	1421	4238	1887	3766	*560	323	466
60 Pension, prof sh, stock, annuity	39374	*43	-	*810	*147	*2452	15012	10438	6076	*1701	1925	770
61 Employee benefit programs	266832	*45	*18510	*3	*5106	74402	39923	18131	30320	*10958	7377	62057
62 Net loss, noncapital assets	9888	-	-	*2647	-	*5030	*2091	*80	*40	-	-	-
63 Other deductions	3541991	*2559	239017	284360	215736	872945	846166	558077	374437	52883	48042	47769
64 Total receipts less total deducts	995916	*16388	11716	128940	132243	34322	203513	124211	123495	50207	47538	123343
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	985671	*16388	11716	128940	132243	34322	201257	121013	122105	49998	45320	122371
67 Net income, total	1484330	*21045	*71791	153508	155468	97541	380880	187049	168968	60946	59747	127389
68 Deficit, total	498659	*4657	60075	*24568	*23225	63219	179623	66036	*46863	*10948	14427	5018
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	985671	*16388	11716	128940	132243	34322	201257	121013	122105	49998	45320	122371
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*578	-	-	-	-	-	*10	*269	-	-	299	-
77 Income tax before credits, total	*830	-	-	-	-	*630	*3	*92	-	-	105	-
78 Regular tax	*200	-	-	-	-	-	*3	*92	-	-	105	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	*830	-	-	-	-	*630	*3	*92	-	-	105	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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 or more
1 Number of returns	192495	10852	116586	26628	13778	11204	10878	1674	702	134	47	12
2 Total assets	73885115	-	2928499	4269800	4981360	7779450	22651920	11373951	10331808	4464841	3056793	2046694
3 Cash	10017063	-	627156	740057	690017	1076753	2963839	1551531	1186939	502134	404674	273962
4 Notes and accounts receivable	21502878	-	471921	835418	1274043	1977255	6861137	3804371	3391391	1413336	992327	481680
5 Less: Allowance for bad debts	103077	-	*1467	*4418	*2999	10880	33781	14363	22224	8115	3557	1274
6 Inventories	12456383	-	211094	683582	925456	1648175	4263303	1761084	1452217	800278	338739	372456
7 Investments in govt. obligations, Total	429240	-	*721	-	*9355	*58937	*70771	*51891	*95255	*78706	34996	28608
8 Tax-exempt securities	343272	-	-	*44275	-	*28511	83694	71285	*41054	*37428	35089	1936
9 Other current assets	7908803	-	106495	228420	396817	970623	2671533	1509303	1131562	337430	390888	165732
10 Loans to stockholders	1624506	-	241063	295155	242428	154087	353800	99549	179706	18074	38282	2362
11 Mortgage and real estate loans	547422	-	*2242	*39692	*9961	*62680	266841	81212	50893	*4879	7178	21845
12 Other investments	4093737	-	*16938	75882	160305	145566	1120837	680543	746626	524999	210085	411956
13 Depreciable assets	33120900	-	4111881	3419024	3029028	3282632	8425411	3740186	4073963	1539646	1157354	341777
14 Less: Accumulated depreciation	21748602	-	2959218	2383714	2058222	2050996	5518344	2407488	2570517	934854	708162	157086
15 Depletable assets	105558	-	-	-	-	-	*15125	*20940	*14551	*30893	24048	-
16 Less: Accumulated depletion	25459	-	-	-	-	-	*2088	*7262	*3254	*7886	4970	-
17 Land	2139451	-	71239	147432	211108	273922	673438	183340	368390	55316	91405	63861
18 Intangible assets (Amortizable)	346446	-	34911	70832	22499	60432	73574	26791	19619	22378	6870	8540
19 Less: Accumulated amortization	185334	-	17999	47347	12246	20731	45512	18909	8424	8033	4448	1685
20 Other assets	1311927	-	11522	125509	83812	122484	408343	239945	184060	58232	45996	32024
21 Total liabilities	73885115	-	2928499	4269800	4981360	7779450	22651920	11373951	10331808	4464841	3056793	2046694
22 Accounts payable	14788187	-	338726	647183	926968	1246984	4240166	2537138	2570604	976313	702627	601478
23 Mort, notes, and bonds under 1 yr	10159152	-	435430	547259	833685	1436164	3400161	1401130	1172613	574549	243863	114298
24 Other current liabilities	9322232	-	296027	366071	540539	946134	2908240	1735415	1214865	548077	525043	241822
25 Loans from stockholders	5724497	-	1268479	437285	648798	858574	1650085	431663	311804	93826	19220	4762
26 Mort, notes, bonds, 1 yr or more	8729198	-	737832	900889	744573	906177	2276345	813176	1121031	475804	280261	473110
27 Other liabilities	1975668	-	28660	84191	37849	361954	567787	283491	354625	175916	42190	39006
28 Net worth	23186180	-	-176654	1286922	1248947	2023463	7609135	4171937	3586266	1620358	1243589	572218
29 Capital stock	2012090	-	398683	351670	252201	212094	447230	147063	120625	35513	36327	10683
30 Paid-in or capital surplus	3528075	-	504032	221544	295953	567840	1060179	270996	333246	166585	66005	41696
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	18618317	-	-1032066	746608	762277	1385514	6425980	3894929	3316581	1444331	1149510	524654
34 Less: Cost of treasury stock	972302	-	47303	*32901	*61484	141985	324254	141050	184186	26071	8253	4815
35 Total receipts	194263829	1437374	28151059	15812294	16495440	20298619	49127822	24486541	21462810	8592014	5765673	2634185
36 Business receipts	192948827	1364695	28089665	15756118	16404374	20196046	48704524	24339143	21277746	8507459	5707993	2601064
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	46573	-	-	*1165	*173	*2759	7954	6668	12377	9917	4792	769
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	245019	*79	14031	24796	21684	25193	74384	23779	44404	9075	6660	933
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	1023411	72599	47363	30215	69210	74621	340960	116951	128283	65563	46228	31418
47 Total deductions	189321076	1488129	27074898	15131415	16174099	19750573	48215806	23924824	21010030	8369720	5608600	2572980
48 Cost of sales and operations	147592651	946094	17237955	9564280	11895057	15340597	38777854	20693900	18333726	7436252	5065032	2301902
49 Compensation of officers	6886573	50278	1776314	947015	555705	741662	1716943	525180	351595	121857	72105	27919
50 Repairs	896623	11462	155532	186287	96227	113868	182356	71811	54588	8770	6482	9240
51 Bad debts	324715	*51645	10223	18757	44166	43541	85557	33205	21913	10690	3143	1876
52 Rent paid on business property	1614607	30543	422094	218280	195247	180040	347777	97625	87486	21143	9272	5098
53 Taxes paid	4018384	34189	859080	433051	448169	484891	971512	375881	284863	70119	39696	16932
54 Interest paid	1272342	29020	167182	109473	112048	153685	332979	127723	126040	56739	28329	29125
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	47112	*369	5040	5299	2465	9081	11247	5718	3281	2548	1458	606
57 Depreciation	2744464	13859	368005	327654	237954	292133	663711	304265	309989	110807	107400	8687
58 Depletion	14432	-	-	-	-	-	*2864	*3953	*2870	*1931	2634	180
59 Advertising	564997	8897	136258	81909	42062	79168	100691	36859	38450	22722	10330	7651
60 Pension, prof sh, stock, annuity	768244	*17690	71294	61139	15062	67618	237275	134355	94163	33477	29344	6827
61 Employee benefit programs	1354901	12296	191803	128133	139932	144655	412268	128480	142202	33123	18823	3186
62 Net loss, noncapital assets	9355	*1945	*204	-	*64	*1398	4995	*201	*72	*383	92	-
63 Other deductions	21211676	279842	5673913	3050138	2389941	2098236	4367777	1385669	1158792	439160	214460	153748
64 Total receipts less total deducts	4942753	-50755	1076161	680879	321341	548045	912015	561717	452780	222294	157072	61205
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	4896181	-50755	1076161	679715	321168	545287	904062	555049	440403	212376	152281	60436
67 Net income, total	7428265	112431	1550665	856966	676820	802082	1519797	760185	610994	288905	177193	72227
68 Deficit, total	2532084	163186	474503	177251	355652	256796	615736	205136	170591	76529	24912	11792
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	4896181	-50755	1076161	679715	321168	545287	904062	555049	440403	212376	152281	60436
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	16181	-	-	-	-	-	*5482	*5423	3738	*902	635	-
77 Income tax before credits, total	5974	-	-	-	-	-	*2044	*1632	1326	*536	437	-
78 Regular tax	4910	-	-	-	-	-	*1811	*1255	1306	*316	222	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	5974	-	-	-	-	-	*2044	*1632	1326	*536	437	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	127046	5843	56890	15754	14369	11334	16593	3218	2145	603	213	85
2 Total assets	160460456	-	1614126	2481054	5161942	8083857	38223420	21975689	32762571	20589806	14438142	15129849
3 Cash	13408997	-	225483	434179	610132	1056164	4071123	1820689	2273753	1379308	714126	824041
4 Notes and accounts receivable	40301012	-	310807	561891	1283978	2215650	10238272	5833568	8337124	5109855	3192991	3216876
5 Less: Allowance for bad debts	728402	-	*721	*7269	10697	12392	128746	101413	149632	119947	69535	128051
6 Inventories	36746339	-	268319	383004	981866	1772790	8655170	5248535	8063188	5012309	3348141	3013019
7 Investments in govt. obligations, Total	1065019	-	-	-	*26829	*21942	70823	155994	268666	238052	129807	152906
8 Tax-exempt securities	906797	-	-	*11819	*31	*12136	160299	183451	252566	155997	108392	22106
9 Other current assets	6317415	-	59445	48215	160008	243233	1210090	885958	1228390	761303	720707	1000066
10 Loans to stockholders	1624593	-	39371	31073	155141	192226	466756	152509	294048	143601	122840	27027
11 Mortgage and real estate loans	260618	-	*12773	-	*10391	*34810	66882	*16936	74830	4676	28066	11254
12 Other investments	8282183	-	*6125	84732	130090	258535	1530914	940942	1703755	962674	1169353	1495063
13 Depreciable assets	103634528	-	1927922	2169455	4167698	5580476	25747880	13630477	20351106	12933289	8327165	8799061
14 Less: Accumulated depreciation	59964436	-	1347707	1380271	2636352	3641312	15604723	7771598	11456293	7158361	4370667	4597153
15 Depletable assets	686147	-	*11769	*37012	*497	*24636	*44206	*73920	93570	*129533	166928	104076
16 Less: Accumulated depletion	128781	-	*1713	*9651	*343	*17743	*4333	*17735	39916	*9640	25189	2517
17 Land	2869088	-	*12154	*18659	61546	107734	657844	393435	645146	351859	343632	277079
18 Intangible assets (Amortizable)	4116204	-	125510	155744	271339	282678	886260	428880	640363	345368	382758	597304
19 Less: Accumulated amortization	1855072	-	67839	91696	127754	124186	393353	243038	303077	146385	147160	210583
20 Other assets	2918207	-	32428	34157	77543	76482	548054	344180	484986	496314	295788	528274
21 Total liabilities	160460456	-	1614126	2481054	5161942	8083857	38223420	21975689	32762571	20589806	14438142	15129849
22 Accounts payable	22551402	-	374271	443788	1034301	1416058	6021376	3107767	4486208	2526393	1740603	1400637
23 Mort, notes, and bonds under 1 yr	17127724	-	232365	196924	937887	691559	4419442	2966068	3377448	2119014	1171023	1015994
24 Other current liabilities	12988307	-	433891	246490	458074	687685	2753903	1830181	2513376	1529901	1219400	1315406
25 Loans from stockholders	9922559	-	1308778	852725	1201067	977509	2779062	1086672	950207	284612	252360	229567
26 Mort, notes, bonds, 1 yr or more	25712686	-	428572	417633	1140197	1578182	5600074	2904628	4781936	3016513	2606835	3238115
27 Other liabilities	3584829	-	36522	63209	106003	191156	692521	463173	556844	563704	278642	633054
28 Net worth	68572949	-	-1200273	260286	284412	2541707	15957043	9617200	16096552	10549668	7169279	7297076
29 Capital stock	6013465	-	426835	201066	1079599	526479	1842631	717234	576953	292854	243368	106447
30 Paid-in or capital surplus	8487550	-	382300	270311	536480	606679	2937172	835961	1184309	836479	551056	346803
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	57460066	-	-1985095	-193392	-1233783	1755818	12334342	8426612	14929240	9773392	6562654	7090279
34 Less: Cost of treasury stock	3388132	-	24314	*17699	97884	347268	1157102	362606	593950	353058	187798	246453
35 Total receipts	352827742	4082165	8073912	8041711	13756134	21134768	88317934	49766982	67906886	40277889	26421231	25048129
36 Business receipts	349743410	3852826	8013236	7982021	13613286	20955731	87530576	49409401	67455676	40027538	26178096	24725024
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	93072	*451	-	*461	*575	*500	13244	13594	18852	20354	9995	15046
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	538615	139181	25427	*10058	30706	66931	94651	47263	76451	17394	14901	15653
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	2452644	89706	35249	49171	111567	111606	679463	296725	355907	212604	218240	292407
47 Total deductions	336615339	3880050	8085712	7833687	13641142	20528848	84607749	47763527	64265270	37926521	24886899	23195932
48 Cost of sales and operations	242727829	2617768	3815786	4399870	8224913	13936501	60175567	35759805	48714781	28950676	19037909	17094254
49 Compensation of officers	12565851	127622	673868	526973	929142	1243247	4164821	1638654	1872205	800193	342798	246329
50 Repairs	1520814	27990	73441	117372	88206	114005	387233	154078	221242	126267	83292	127688
51 Bad debts	889713	21234	26740	29973	48254	71965	232543	136642	145269	77581	40036	59478
52 Rent paid on business property	3475876	42559	410184	316751	353503	342463	861873	299002	367269	170586	147543	164143
53 Taxes paid	7483438	128036	270049	257854	407523	547299	2071647	973089	1295463	692391	422900	417187
54 Interest paid	3608972	64798	66158	71207	177681	229287	852887	511779	633203	397972	289846	314155
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	558015	15791	14021	15813	32310	50040	105871	95224	84044	44589	49332	50980
57 Depreciation	7969665	117178	178783	202117	368658	445203	1936033	989470	1510717	960124	622655	638729
58 Depletion	52214	-	-	*2040	-	-	*3640	*9634	*2174	*27526	3551	3649
59 Advertising	3289631	47224	96805	69927	140658	131735	576195	291288	705723	497582	363052	369443
60 Pension, prof sh, stock, annuity	1524146	8911	*35256	18631	35736	89077	385393	196221	318083	194477	102457	139904
61 Employee benefit programs	4310437	84089	36149	56073	132566	224542	1111672	615631	857680	534324	311048	346664
62 Net loss, noncapital assets	62606	*5258	*4932	-	*479	*871	27993	1574	10464	2933	4041	4060
63 Other deductions	46576132	571592	2383540	1749087	2701514	3102615	11714383	6091436	7526954	4449300	3066441	3219271
64 Total receipts less total deducts	16212403	202114	-11800	208024	114992	605920	3710185	2003455	3641616	2351368	1534332	1852196
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	16119330	201663	-11800	207563	114417	605419	3696941	1989861	3622763	2331014	1524337	1837151
67 Net income, total	20265499	395924	445959	501871	695367	1006384	4857219	2434174	3947278	2466712	1628823	1885787
68 Deficit, total	4146168	194260	457759	294308	580950	400964	1160278	444313	324515	135698	104486	48637
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	16119330	201663	-11800	207563	114417	605419	3696941	1989861	3622763	2331014	1524337	1837151
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	24241	*78	-	*2466	-	-	6165	*770	6983	2884	2489	2406
77 Income tax before credits, total	17117	*27	-	*863	-	*573	2310	551	5782	3489	2276	1247
78 Regular tax	8325	*27	-	*863	-	-	2157	*269	2443	896	828	842
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*595	-	-	-	-	-	-	-	-	*595	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	17117	*27	-	*863	-	*573	2310	551	5782	3489	2276	1247

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
						Size of Total Assets						
1 Number of returns	76855	5379	43664	9951	6806	4578	5138	827	361	99	34	17
2 Total assets	39283927	-	1326897	1569087	2359532	3269489	10769941	5790973	5805681	3541596	2220783	2629949
3 Cash	3085192	-	210937	175989	266131	309213	851822	417919	337555	212227	180791	122608
4 Notes and accounts receivable	7288107	-	135677	260802	399942	671103	1967139	1293151	1156456	765287	371911	266639
5 Less: Allowance for bad debts	111315	-	*61	-	*7128	*5808	25932	26087	22852	7885	8612	6949
6 Inventories	683251	-	*10234	*2125	*43192	70444	277468	153722	55590	40727	4123	25626
7 Investments in govt. obligations, Total	153731	-	-	-	*2346	*15033	*2342	*63545	*23064	*41608	5543	250
8 Tax-exempt securities	145359	-	*72	-	-	*18862	*744	*3157	*56367	*61	66094	-
9 Other current assets	2310829	-	78019	63332	161024	217616	644636	375804	376285	135354	150588	108172
10 Loans to stockholders	769466	-	89735	*52701	79477	110427	185685	55231	80229	75512	39511	957
11 Mortgage and real estate loans	123970	-	*3695	*4536	-	*28180	*30372	*20723	*29397	*923	6145	-
12 Other investments	2718367	-	*40789	*90490	68783	129150	713767	323590	439228	318839	185778	407954
13 Depreciable assets	37062261	-	2145041	1600406	2692871	3280553	10961071	5071380	4637290	2962218	1656235	2055196
14 Less: Accumulated depreciation	19659768	-	1516728	882805	1644516	1930154	6060998	2722536	2095125	1303505	709958	793441
15 Depletable assets	*40552	-	-	-	-	-	-	*23793	*16176	*582	-	-
16 Less: Accumulated depletion	*19677	-	-	-	-	-	-	*12885	*6540	*251	-	-
17 Land	1067532	-	*29509	*21258	51121	90556	342354	155989	223305	73824	39510	40106
18 Intangible assets (Amortizable)	3506586	-	45331	59174	89823	282367	1041515	591061	520393	263700	269561	343662
19 Less: Accumulated amortization	1437707	-	33002	41243	66041	152607	385145	197208	206861	121538	111371	122690
20 Other assets	1557190	-	87648	162322	222507	134554	223101	200624	185725	83914	74935	181861
21 Total liabilities	39283927	-	1326897	1569087	2359532	3269489	10769941	5790973	5805681	3541596	2220783	2629949
22 Accounts payable	4399719	-	131748	131809	339749	392344	1232836	786302	573913	417901	299533	93584
23 Mort, notes, and bonds under 1 yr	4063078	-	204932	142597	263116	341606	1054587	569004	644646	460477	168738	213374
24 Other current liabilities	3202302	-	92674	184804	201879	235647	874021	552331	473678	184524	223663	179081
25 Loans from stockholders	5059565	-	859947	459328	688374	563196	1476033	534947	267729	88066	118678	3266
26 Mort, notes, bonds, 1 yr or more	13574626	-	419676	598817	636318	940287	3910653	1805777	1914419	1423992	860428	1064258
27 Other liabilities	1769735	-	116428	*23533	131183	136907	449189	149305	306663	154823	96154	205548
28 Net worth	7214902	-	-498508	28198	98911	659501	1772622	1393306	1624632	811812	453589	870839
29 Capital stock	2038833	-	252903	208370	179692	351489	578197	237329	81825	128143	17940	2945
30 Paid-in or capital surplus	4964318	-	449689	140438	565840	779895	1459753	767875	449760	188885	85434	76749
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	900729	-	-1193461	-235052	-585361	-399802	-56628	468891	1171507	507597	350927	872111
34 Less: Cost of treasury stock	688977	-	*7639	*85558	*61260	72081	208700	80789	78459	*12813	712	80966
35 Total receipts	78223735	931590	10923212	4588467	5454391	7063313	20781706	9933004	8749330	4908115	2806073	2084535
36 Business receipts	76781163	767525	10827313	4569868	5364945	6969904	20285396	9809420	8659670	4770539	2767076	1989507
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	19064	*32	-	*318	-	*1048	1831	3279	6590	*166	4629	1171
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	472178	80666	*48634	*24560	9773	17826	115466	60313	20663	17443	13474	63362
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	951329	83367	47265	-6279	79672	74536	379014	59992	62408	119965	20894	30494
47 Total deductions	76742991	966823	10710948	4480322	5441216	6855496	20556881	9741530	8559782	4758217	2779955	1891819
48 Cost of sales and operations	35165745	404452	5692903	1455954	2386439	2641729	9705377	5275015	3640452	2139444	1178763	645216
49 Compensation of officers	2350192	16208	349566	355374	184552	299166	646207	218958	132794	71993	54827	20548
50 Repairs	1421410	21653	203565	107843	127834	127497	406779	115135	144167	83379	38469	45089
51 Bad debts	296680	11805	*5221	*5821	77284	16985	67650	38377	45602	6238	17235	4463
52 Rent paid on business property	2330157	26292	377264	154564	150254	202957	443409	183216	262991	351325	132460	45425
53 Taxes paid	2630326	27610	249149	211879	188758	236012	795762	281760	302658	147632	107546	81561
54 Interest paid	1418911	60356	66872	59944	104001	126853	390381	157697	196537	115549	93764	46957
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	379964	15868	18899	9511	14274	43522	75711	55905	40347	39646	41835	24446
57 Depreciation	3573944	42303	242619	179071	247449	326555	1034409	419454	429609	288831	158114	205530
58 Depletion	*796	-	-	*594	-	-	-	-	-	*202	-	-
59 Advertising	424432	12207	70121	14219	38555	53526	95645	46173	41055	17270	25740	9919
60 Pension, prof sh, stock, annuity	232831	*879	*6319	*211	*2507	*9640	75450	68353	38305	13147	5949	12071
61 Employee benefit programs	957098	10979	36642	42238	32751	106942	276903	146725	158829	62713	53082	29295
62 Net loss, noncapital assets	28878	*6631	*12527	-	*704	*5010	*3769	*79	*133	*25	-	-
63 Other deductions	25531628	309581	3379281	1883100	1885855	2659099	6539430	2734683	3126302	1420824	872172	721300
64 Total receipts less total deducts	1480744	-35234	212264	108145	13175	207817	224825	191473	189548	149898	26117	192716
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1461680	-35266	212264	107826	13175	206769	222994	188194	182958	149731	21488	191545
67 Net income, total	3709079	168766	490671	255416	250500	399841	883741	418125	334990	199121	91487	216422
68 Deficit, total	2247399	204032	278407	147590	237325	193071	660747	229931	152032	49389	69999	24877
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1461680	-35266	212264	107826	13175	206769	222994	188194	182958	149731	21488	191545
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6860	-	-	-	-	-	*4480	*99	*147	*407	1726	-0
77 Income tax before credits, total	2397	-	-	-	-	-	*1568	*34	*51	*143	600	-0
78 Regular tax	2397	-	-	-	-	-	*1568	*34	*51	*143	600	-0
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	2397	-	-	-	-	-	*1568	*34	*51	*143	600	-0

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
						Size of Total Assets						
1 Number of returns	497321	33066	247233	92118	50344	29379	35530	5927	2883	576	187	79
2 Total assets	272690248	-	9203892	15028431	17672039	20608904	78070813	41373019	42682916	19702759	12487204	15860270
3 Cash	24928445	-	1700222	2126098	2063868	2403231	7474510	3314532	2916522	1229980	769791	929691
4 Notes and accounts receivable	57524989	-	795083	2004962	2726271	3978874	16704755	9312375	11066260	5187421	2825564	2923423
5 Less: Allowance for bad debts	877146	-	*2000	*8472	18703	28175	182450	135818	226829	111253	71372	92073
6 Inventories	100487229	-	2744003	4828534	5639682	6242913	30960798	17712369	16061684	6646542	4799714	4850989
7 Investments in govt. obligations, Total	735576	-	*330	-	*14542	*11223	131568	215892	229091	85113	34589	13228
8 Tax-exempt securities	590049	-	*16876	*6202	*22067	*51237	241568	59955	70025	*64720	32739	24659
9 Other current assets	9141603	-	239917	331483	514302	771487	2309384	1242928	1361540	1062189	544657	763714
10 Loans to stockholders	3547175	-	248514	353826	405919	410902	1016879	351168	503141	165920	48307	42600
11 Mortgage and real estate loans	827908	-	25639	*108958	*64181	111488	246939	78588	43173	76083	47774	25085
12 Other investments	10563563	-	68710	233636	564794	647254	2493795	1313502	1875390	1163099	726279	1477105
13 Depreciable assets	109081503	-	7488752	8581647	9133873	9907313	29820355	13140934	13575186	6206391	4087176	7139878
14 Less: Accumulated depreciation	60018490	-	4847157	4890865	5230193	5558146	17045485	6946697	7056656	3099477	2051104	3292710
15 Depletable assets	250014	-	*29519	*82467	*36300	*1274	*780	*296	*12264	*57894	2607	26613
16 Less: Accumulated depletion	119514	-	*17415	*37832	*2456	*236	*720	*5	*3836	*30156	933	25925
17 Land	6600197	-	109229	229754	435836	666806	1786628	806458	1180496	459732	241620	683638
18 Intangible assets (Amortizable)	7792492	-	645949	938898	1119968	849953	2098910	786892	760608	257248	157001	177064
19 Less: Accumulated amortization	3620179	-	343601	462623	433783	336850	1025541	387250	379338	100702	64016	86475
20 Other assets	5254835	-	301321	601758	615570	478359	1038139	506899	694194	382017	356812	279765
21 Total liabilities	272690248	-	9203892	15028431	17672039	20608904	78070813	41373019	42682916	19702759	12487204	15860270
22 Accounts payable	50893349	-	1471811	2893651	3523239	4240470	14031088	6735963	8358576	3757707	2589197	3291647
23 Mort, notes, and bonds under 1 yr	53838843	-	884160	1228884	1572676	2029749	16903793	12268632	10924569	3671571	1995709	2359100
24 Other current liabilities	18656542	-	682891	947899	1111874	1508675	4638369	2839064	3226280	1554062	962575	1184852
25 Loans from stockholders	27062630	-	5583350	4299182	3346580	2978027	6018051	2161363	1712368	507377	237628	218704
26 Mort, notes, bonds, 1 yr or more	39455207	-	1991053	3031349	3812213	3934063	10400402	4569407	5015322	2362942	1758365	2580091
27 Other liabilities	3789790	-	82723	222152	327381	239714	1181636	418043	400505	273199	150863	493574
28 Net worth	78993888	-	-1492096	2405313	3978076	5678207	24897476	12380548	13045296	7575900	4792869	5732300
29 Capital stock	12032369	-	1777933	1726675	1576186	1381455	3279790	1071915	690014	278619	104109	145673
30 Paid-in or capital surplus	18377307	-	2139471	3681345	1585723	1841929	4967931	1470150	1606338	616296	297280	170844
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	53131172	-	-5121148	-2758551	1117550	3055652	18149728	10413170	11293961	6959500	4464638	5556673
34 Less: Cost of treasury stock	4546960	-	288353	244156	301383	600829	1499973	574686	545018	278515	73158	140890
35 Total receipts	969967843	6920457	53324219	59595209	61632952	66418178	282161903	157682195	147329551	55191279	35828187	43883714
36 Business receipts	959501215	6740841	52770155	58956449	61207230	65806683	279154745	155833542	145706044	54379378	35488689	43457458
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	79667	*707	*104	*4	3431	6137	25241	9191	9564	9602	7643	8042
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	763610	74662	172287	73451	58317	47707	118360	52534	83590	35330	10431	36940
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	9623352	104246	381673	565304	363974	557651	2863557	1786927	1530354	766969	321424	381274
47 Total deductions	954963673	7212251	53196383	58806092	61019405	65547857	278009080	155306180	144339688	53850778	34680891	42995069
48 Cost of sales and operations	740088522	4346056	32053853	40426642	42130275	46943247	219812742	129052526	118651633	43041136	27972290	35658121
49 Compensation of officers	21523099	219778	2825122	2281692	2101436	2131170	5971883	2617735	2094014	757984	333925	188360
50 Repairs	4200311	45947	414157	392367	436727	379550	1142750	490701	440945	179167	135107	142893
51 Bad debts	1714840	66355	78725	102956	121972	166773	455465	215827	254398	137958	53188	61220
52 Rent paid on business property	17437174	274760	2720239	2238890	1945957	1466255	4240978	1657131	1541740	575954	443026	332243
53 Taxes paid	14407939	171404	1467415	1327117	1263036	1213838	3897859	1708013	1736060	694518	431268	497412
54 Interest paid	6663967	63935	333363	414950	543423	578058	1957733	939309	909630	396584	251174	275808
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	964079	21782	81910	87512	115809	87265	267420	107703	102751	45035	17778	29115
57 Depreciation	8644154	99749	646713	691039	696029	693927	2310088	1039409	1058898	551007	339462	517833
58 Depletion	7078	-	*809	*705	*1068	*645	*1140	*2	-	*7	64	2639
59 Advertising	10557334	103394	693899	826286	745746	787746	2856457	1535113	1554163	625338	395476	433715
60 Pension, prof sh, stock, annuity	1697411	26543	97604	85908	103312	151305	508158	203238	239430	99373	80708	101832
61 Employee benefit programs	4310309	30166	153451	168067	215901	286628	1310340	628410	706303	289460	227679	293904
62 Net loss, noncapital assets	158400	*49848	*39745	*889	*11582	2944	29443	5646	16835	583	436	449
63 Other deductions	122589057	1692534	11589378	9761071	10587132	10658507	33246623	15105418	15032887	6456675	3999309	4459524
64 Total receipts less total deducts	15004171	-291794	127836	789117	613547	870321	4152822	2376015	2989863	1340502	1147297	888645
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	14924503	-292500	127732	789112	610116	864183	4127582	2366824	2980299	1330899	1139653	880602
67 Net income, total	23463533	283727	1995464	2054339	1639513	1827523	5778787	2807874	3385033	1562684	1177930	950658
68 Deficit, total	8539030	576228	1867732	1265227	1029397	963340	1651205	441050	404734	231784	38277	70055
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	14924503	-292500	127732	789112	610116	864183	4127582	2366824	2980299	1330899	1139653	880602
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	37972	*20	-	-	*268	*100	11725	1754	8237	*11833	2446	1590
77 Income tax before credits, total	25676	*7	*112	-	*434	*184	7675	2970	4615	5751	2401	1527
78 Regular tax	13105	*7	-	-	*94	*35	4098	611	2837	*4025	854	543
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*716	-	-	-	-	-	*278	*192	*246	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	25676	*7	*112	-	*434	*184	7675	2970	4615	5751	2401	1527

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	134517	8740	62544	18192	13503	11547	15336	2601	1538	356	114	44
2 Total assets	122274673	-	2028276	3152746	4740614	8068142	34312863	18365682	23036107	12188425	7553239	8828578
3 Cash	10527557	-	451626	548007	612661	872938	3555005	1523993	1401358	687938	484661	389371
4 Notes and accounts receivable	38698436	-	292028	951738	1409497	2452819	11242740	6176030	8105586	3875340	2078689	2113968
5 Less: Allowance for bad debts	618413	-	*1364	*4942	*10736	19610	128488	106650	163068	84486	47644	51426
6 Inventories	39991221	-	476977	716429	1375886	2488785	10918811	6324429	7493686	4165313	2824584	3206322
7 Investments in govt. obligations, Total	492951	-	-	-	*11032	*2566	98583	*130240	161099	53429	22774	13228
8 Tax-exempt securities	367880	-	-	-	-	*29763	155420	*41735	60472	*39327	16503	24659
9 Other current assets	4416603	-	57259	78959	149978	264350	1067896	522515	768961	737565	429015	340105
10 Loans to stockholders	1457619	-	129699	90052	154782	189768	460057	158317	171507	48923	33508	21006
11 Mortgage and real estate loans	294620	-	*4302	-	*44343	*26779	62857	28392	29214	*43823	43813	11097
12 Other investments	5872641	-	21455	58739	107786	184449	1329174	723657	1111041	721379	542574	1072387
13 Depreciable assets	38024961	-	1507073	1439347	1800230	2975731	11548246	5296662	6344760	3012900	1783740	2316273
14 Less: Accumulated depreciation	22254633	-	1011805	900186	1173929	1898933	7184276	3089306	3433116	1598941	945978	1018163
15 Depletable assets	76298	-	-	-	-	*146	*780	*290	*1425	*45296	2607	25752
16 Less: Accumulated depletion	*57401	-	-	-	-	*59	*720	-	-	*30152	933	25536
17 Land	1913446	-	*31333	*55307	41641	184424	577607	234418	387813	166811	89880	144211
18 Intangible assets (Amortizable)	2251395	-	50629	93909	207378	239195	576941	298216	444693	134393	76601	129439
19 Less: Accumulated amortization	1048427	-	17145	51833	91368	92230	290170	137229	228315	49447	30084	60607
20 Other assets	1867921	-	36211	77219	101433	167261	322401	239971	378989	219014	148928	176493
21 Total liabilities	122274673	-	2028276	3152746	4740614	8068142	34312863	18365682	23036107	12188425	7553239	8828578
22 Accounts payable	29838507	-	412711	928156	1322096	2309558	8248172	4235020	5862969	2694142	1670269	2155415
23 Mort, notes, and bonds under 1 yr	17891887	-	297302	205561	341924	697079	4197019	2855538	4235631	2014795	1449939	1597101
24 Other current liabilities	7943120	-	122893	237607	270833	483484	1825249	1288580	1654223	957259	495417	607573
25 Loans from stockholders	8561006	-	1170252	618333	816799	814689	2736170	1108850	804300	315221	133725	42667
26 Mort, notes, bonds, 1 yr or more	13119406	-	319833	472084	697539	1052506	3346940	1640917	2371037	1199616	748449	1270484
27 Other liabilities	1680562	-	-2265	*58085	57243	52390	537523	257327	198096	156190	56532	309442
28 Net worth	43240185	-	-292450	632920	1234180	2658436	13421791	6979449	7909851	4851202	2998909	2845897
29 Capital stock	3695172	-	313148	248608	383966	586157	1005996	393724	381060	202869	78696	100949
30 Paid-in or capital surplus	6115436	-	282540	1016599	576665	703424	1742720	559786	616936	285996	208600	122169
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	35813793	-	-798524	-555303	431732	1675217	11478570	6393396	7200433	4507845	2760705	2719722
34 Less: Cost of treasury stock	2384215	-	89613	*76985	158184	306361	805494	367456	288578	145508	49091	96943
35 Total receipts	413543134	2971519	12847339	15276554	19159345	29261598	118400254	61648680	71754518	33986384	21796254	26440689
36 Business receipts	410165417	2919465	12793381	15109704	19028002	28978488	117554873	61107164	71263783	33557156	21634441	26218959
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	50004	*698	-	-	*67	*3404	17908	6789	7996	5764	5930	1447
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	271822	26817	*7521	40978	17492	19605	70498	29266	24199	11302	4060	20084
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	3055891	24538	46437	125872	113784	260100	756975	505461	458539	412162	151823	200199
47 Total deductions	405069127	2994384	12601313	15014644	18903828	28766510	116046401	60404320	69894866	33114916	21135406	26192540
48 Cost of sales and operations	328422701	1842213	8272737	12008575	14343722	21827154	92860512	49960782	58448420	27576689	18061859	23220037
49 Compensation of officers	10633270	148121	1027991	662566	755565	1162461	3245359	1398216	1332296	531487	235565	133644
50 Repairs	1345295	18104	58052	52829	86432	126664	415853	207302	180871	81446	56431	61311
51 Bad debts	966249	19920	22884	50713	51968	94396	272784	158921	159084	82779	31292	21508
52 Rent paid on business property	3853860	68954	272620	209802	329516	409803	1128254	460841	474452	241656	132557	125404
53 Taxes paid	5289978	50004	217104	185639	244742	468840	1651872	761923	908143	366597	202996	232118
54 Interest paid	2527375	23087	74389	74791	131041	162785	682255	381246	466983	233419	142996	154383
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	320804	9743	4888	7365	21302	22331	94894	47336	56482	24869	10170	21423
57 Depreciation	3072969	28420	130555	120434	139217	237527	898467	440634	492322	265725	150296	169371
58 Depletion	*3221	-	-	-	*1068	*645	*18	-	-	-	64	1427
59 Advertising	2014364	47429	89095	78894	83653	128205	472134	259152	395780	228664	95487	135872
60 Pension, prof sh, stock, annuity	1042318	26111	40817	55851	43953	106412	335617	123155	170582	70338	43109	26374
61 Employee benefit programs	1693779	18409	36089	28853	51836	112411	514772	255169	316647	159787	107408	92397
62 Net loss, noncapital assets	65707	*36524	*474	-	*833	*1581	8889	2661	14228	226	79	211
63 Other deductions	43817238	657344	2353617	1478333	2618980	3905295	13464723	5946981	6478574	3251234	1865097	1797060
64 Total receipts less total deducts	8474007	-22865	246026	261910	255518	495089	2353853	1244360	1859652	871468	660848	248149
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	8424004	-23563	246026	261910	255451	491684	2335945	1237570	1851655	865704	654919	246701
67 Net income, total	11150313	137754	688816	566777	534838	835093	2924803	1436240	2048942	976828	686247	313973
68 Deficit, total	2726310	161317	442790	304867	279387	343409	588858	198670	197287	111124	31329	67272
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	8424004	-23563	246026	261910	255451	491684	2335945	1237570	1851655	865704	654919	246701
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	10228	*20	-	-	-	*100	*1549	*1227	6184	*83	973	92
77 Income tax before credits, total	9638	*7	-	-	-	*35	1541	*2033	3356	*989	1456	221
78 Regular tax	3527	*7	-	-	-	*35	*538	*426	2119	*29	341	32
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*142	-	-	-	-	-	-	-	*142	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	9638	*7	-	-	-	*35	1541	*2033	3356	*989	1456	221

DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
						Size of Total Assets						
1 Number of returns	360544	24326	183264	73217	36841	17832	20102	3308	1331	217	72	35
2 Total assets	149598790	-	7129179	11762125	12931424	12540763	43573033	22883650	19436653	7376306	4933965	7031691
3 Cash	14288761	-	1222166	1564324	1451207	1530293	3897260	1778269	1487973	531820	285130	540321
4 Notes and accounts receivable	18627924	-	503056	1023025	1316774	1526056	5400767	3117308	2902684	1281924	746875	809455
5 Less: Allowance for bad debts	257724	-	*635	*3530	7967	8565	53806	28788	63761	26295	23729	40648
6 Inventories	60323542	-	2266037	4084167	4263796	3754128	19983191	11376892	8524153	2451380	1975130	1644667
7 Investments in govt. obligations, Total	242625	-	*330	-	*3511	*8657	*32985	*85652	*67992	*31683	11814	-
8 Tax-exempt securities	222169	-	*16876	*6202	*22067	*21474	86149	*18220	*9553	*25393	16235	-
9 Other current assets	4690038	-	169914	251952	364324	507137	1240744	718436	578452	319828	115642	423609
10 Loans to stockholders	2064793	-	113541	263773	251137	221134	554445	189219	318154	116997	14799	21594
11 Mortgage and real estate loans	526700	-	*21337	*108958	*19838	*84709	184082	43609	13959	*32260	3960	13988
12 Other investments	4683903	-	47255	174897	457008	462806	1160559	589843	762195	440918	183705	404718
13 Depreciable assets	70797221	-	5980406	7086240	7333643	6931582	18243576	7809384	7190862	3094487	2303436	4823605
14 Less: Accumulated depreciation	37624581	-	3834290	3947765	4056264	3659213	9844997	3841164	3597599	1463617	1105126	2274546
15 Depletable assets	173716	-	*29519	*82467	*36300	*1128	-	*5	*10839	*12597	-	860
16 Less: Accumulated depletion	62113	-	*17415	*37832	*2456	*178	-	*5	*3836	*3	-	389
17 Land	4685622	-	77896	174447	394195	482381	1208918	571454	792244	292921	151740	539427
18 Intangible assets (Amortizable)	5434316	-	594120	809844	912589	610758	1493109	488676	275837	121357	80400	47625
19 Less: Accumulated amortization	2537346	-	325256	400825	342416	244620	729686	250021	134375	50347	33932	25868
20 Other assets	3319226	-	264324	521781	514137	311098	715737	216660	301329	163003	207885	103272
21 Total liabilities	149598790	-	7129179	11762125	12931424	12540763	43573033	22883650	19436653	7376306	4933965	7031691
22 Accounts payable	20868940	-	1059100	1939656	2201143	1930913	5720313	2489388	2425428	1047840	918928	1136233
23 Mort, notes, and bonds under 1 yr	35767172	-	586858	986715	1230753	1332670	12665201	9405044	6635463	1616698	545770	761999
24 Other current liabilities	10616724	-	556522	704322	841041	1025190	2805400	1487461	1559214	593138	467158	577279
25 Loans from stockholders	18353199	-	4380984	3643837	2529780	2163338	3248150	1047836	867821	191514	103902	176038
26 Mort, notes, bonds, 1 yr or more	26293532	-	1671221	2557875	3114674	2881557	7038654	2927564	2643190	1139274	1009917	1309607
27 Other liabilities	2100296	-	84988	160482	270138	187324	644113	160716	197062	117010	94331	184133
28 Net worth	35598928	-	-1210493	1769237	2743896	3019770	11451203	5365641	5108477	2670833	1793960	2886404
29 Capital stock	8259006	-	1456340	1454212	1192220	795299	2229122	677176	308923	75578	25413	44724
30 Paid-in or capital surplus	12243665	-	1854606	2664746	1009057	1138505	3210930	910347	988032	330087	88680	48676
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	17259002	-	-4322700	-2182549	685817	1380435	6705629	3985348	4067963	2398174	1703933	2836951
34 Less: Cost of treasury stock	2162745	-	198739	167171	143199	294468	694478	207230	256440	133007	24066	43947
35 Total receipts	554556201	3948938	40166175	43965759	42473606	37156580	163275808	95862356	75258862	20973159	14031933	17443025
36 Business receipts	547542129	3821376	39666334	43494337	42179228	36828194	161117681	94564422	74186427	20591382	13854248	17238499
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	29228	9	*104	*4	*3364	*2733	7333	2402	1132	3838	1714	6595
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	491526	47845	164767	32473	40825	28101	47783	23255	59222	24028	6370	16856
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	6493318	79708	334969	438945	250190	297551	2103012	1272277	1012081	353910	169601	181075
47 Total deductions	548046526	4217867	40292174	43440126	42115577	36781348	161476878	94733129	74126805	20514608	13545485	16802529
48 Cost of sales and operations	410495186	2503843	23621699	28262766	27786553	25116093	126579738	78966338	59983416	15326224	9910432	12438084
49 Compensation of officers	10799357	71657	1777432	1587317	1345871	968709	2698437	1217371	755077	224409	98360	54717
50 Repairs	2846766	27843	355901	336629	350296	252886	725187	282435	258867	96465	78675	81582
51 Bad debts	744088	46436	55841	52060	70004	72377	180460	56534	94087	54681	21897	39712
52 Rent paid on business property	13529483	205807	2424726	2014995	1616441	1056452	3109795	1194985	1062880	326095	310468	206839
53 Taxes paid	9085969	121400	1242036	1134399	1018294	744998	2241550	943724	821742	324261	228272	265293
54 Interest paid	4116714	40848	258974	335556	412382	415273	1270532	556964	436858	159724	108178	121425
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	636418	12039	76901	80144	94507	64934	170996	60367	41610	19621	7607	7691
57 Depreciation	5541278	71329	516037	565624	556811	456401	1409180	595403	561998	270867	189166	348462
58 Depletion	*3857	-	*809	*705	*-0	-	*1122	*2	-	*7	-	1212
59 Advertising	8524121	55965	600051	744161	662093	659542	2380030	1274832	1155419	394196	299990	297843
60 Pension, prof sh, stock, annuity	648427	*432	56787	26945	59359	44893	169954	80083	68848	28069	37599	75458
61 Employee benefit programs	2601835	11756	113672	133407	164065	174217	795186	373241	385608	128905	120272	201507
62 Net loss, noncapital assets	92608	*13324	*39271	*889	*10749	*1363	20471	2985	2606	354	357	237
63 Other deductions	78380419	1035190	9152038	8164529	7968152	6753211	19724240	9127864	8497788	3160730	2134212	2662465
64 Total receipts less total deducts	6509675	-268929	-126000	525633	358029	375232	1798930	1129227	1132057	458551	486448	640496
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	6480447	-268938	-126104	525629	354665	372499	1791597	1126825	1130925	454713	484735	633901
67 Net income, total	12260749	145973	1294185	1473598	1104675	992430	2844487	1367277	1334384	575373	491683	636684
68 Deficit, total	5780302	414911	1420289	947969	750010	619931	1052890	240452	203459	120661	6948	2783
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	6480447	-268938	-126104	525629	354665	372499	1791597	1126825	1130925	454713	484735	633901
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	27744	-	-	-	*268	-	*10176	*527	*2053	*11750	1472	1498
77 Income tax before credits, total	16038	-	*112	-	*434	*149	6134	*937	1259	*4762	945	1306
78 Regular tax	9578	-	-	-	*94	-	*3560	*184	*718	*3996	514	511
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*574	-	-	-	-	-	*278	*192	*104	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	16038	-	*112	-	*434	*149	6134	*937	1259	*4762	945	1306

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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 or more
1 Number of returns	2260	-	*1424	*709	-	-	*91	*18	*14	*3	**	-
2 Total assets	816784	-	*46436	*113560	-	-	*184917	*123688	*210155	*138028	**	-
3 Cash	112127	-	*26430	*13768	-	-	*22246	*12270	*27191	*10222	**	-
4 Notes and accounts receivable	198630	-	-	*30199	-	-	*61247	*19037	*57990	*30157	**	-
5 Less: Allowance for bad debts	*1009	-	-	-	-	-	*156	*381	-	*472	**	-
6 Inventories	172467	-	*990	*27939	-	-	*58796	*11047	*43846	*29849	**	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	**	-
9 Other current assets	34962	-	*12745	*572	-	-	*745	*1978	*14127	*4796	**	-
10 Loans to stockholders	*24763	-	*5274	-	-	-	*2377	*3632	*13480	-	**	-
11 Mortgage and real estate loans	*6588	-	-	-	-	-	-	*6588	-	-	**	-
12 Other investments	*7020	-	-	-	-	-	*4062	*2	*2154	802	**	-
13 Depreciable assets	259321	-	*1273	*56059	-	-	*28534	*34888	*39563	*99004	**	-
14 Less: Accumulated depreciation	139275	-	*1062	*42914	-	-	*16212	*16227	*25942	*36919	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	**	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	**	-
17 Land	*1128	-	-	-	-	-	*103	*586	*439	-	**	-
18 Intangible assets (Amortizable)	*106781	-	*1200	*35145	-	-	*28860	-	*40078	*1498	**	-
19 Less: Accumulated amortization	*34406	-	*1200	*9965	-	-	*5686	-	*16647	*908	**	-
20 Other assets	*67687	-	*786	*2758	-	-	-	*50268	*13876	-	**	-
21 Total liabilities	816784	-	*46436	*113560	-	-	*184917	*123688	*210155	*138028	**	-
22 Accounts payable	185902	-	-	*25840	-	-	*62603	*11554	*70179	*15726	**	-
23 Mort, notes, and bonds under 1 yr	179784	-	-	*36608	-	-	*41573	*8050	*53475	*40078	**	-
24 Other current liabilities	96698	-	*3476	*5970	-	-	*7721	*63023	*12843	*3665	**	-
25 Loans from stockholders	148424	-	*32114	*37012	-	-	*33731	*4677	*40248	643	**	-
26 Mort, notes, bonds, 1 yr or more	*42270	-	-	*1390	-	-	*14808	*926	*1095	*24051	**	-
27 Other liabilities	*8931	-	-	*3584	-	-	-	-	*5347	-	**	-
28 Net worth	154775	-	*10846	*3155	-	-	*24482	*35458	*26968	*53865	**	-
29 Capital stock	78190	-	*8445	*23855	-	-	*44672	*1015	*32	*172	**	-
30 Paid-in or capital surplus	*18207	-	*2326	-	-	-	*14281	*17	*1370	*213	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	**	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	**	-
33 Retained earnings (S Corp)	58377	-	*75	*-20699	-	-	*-34470	*34426	*25565	*53481	**	-
34 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	-	**	-
35 Total receipts	1868508	-	*310705	*352896	-	-	*485841	*171159	*316171	*231736	**	-
36 Business receipts	1793669	-	*310439	*352408	-	-	*482192	*161957	*255833	*230840	**	-
37 Interest	-	-	-	-	-	-	-	-	-	-	**	-
38 Interest on govt. obligations, State and local	*436	-	-	-	-	-	-	-	*436	-	**	-
39 Rents	-	-	-	-	-	-	-	-	-	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	**	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	**	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	**	-
43 Net gain, noncapital assets	*261	-	-	-	-	-	*79	*14	*169	-	**	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	**	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	**	-
46 Other receipts	74143	-	*266	*487	-	-	*3570	*9189	*59734	*896	**	-
47 Total deductions	1848020	-	*302895	*351323	-	-	*485801	*168731	*318017	*221253	**	-
48 Cost of sales and operations	1170635	-	*159417	*155301	-	-	*372493	*125406	*219796	*138223	**	-
49 Compensation of officers	90472	-	*19699	*31809	-	-	*28087	*2148	*6641	2088	**	-
50 Repairs	8250	-	*205	*2909	-	-	*1710	*963	*1207	*1256	**	-
51 Bad debts	4502	-	-	*184	-	-	*2221	*372	*1227	*498	**	-
52 Rent paid on business property	53831	-	*22892	*14093	-	-	*2929	*1305	*4409	*8203	**	-
53 Taxes paid	31993	-	*8275	*7079	-	-	*4438	*2365	*6175	*3660	**	-
54 Interest paid	19878	-	-	*4604	-	-	*4946	*1098	*5789	*3440	**	-
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	**	-
56 Amortization	*6857	-	*120	*4	-	-	*1530	-	*4659	544	**	-
57 Depreciation	29907	-	*121	*4981	-	-	*2442	*3371	*4577	*14415	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	**	-
59 Advertising	18848	-	*4753	*3232	-	-	*4293	*1129	*2964	*2478	**	-
60 Pension, prof sh, stock, annuity	*6666	-	-	*3112	-	-	*2588	-	-	*966	**	-
61 Employee benefit programs	14695	-	*3690	*5807	-	-	*382	-	*4048	*768	**	-
62 Net loss, noncapital assets	*85	-	-	-	-	-	*82	-	-	3	**	-
63 Other deductions	391401	-	*83724	*118209	-	-	*57660	*30573	*56524	*44710	**	-
64 Total receipts less total deducts	20488	-	*7810	*1573	-	-	*40	*2429	*-1846	*10483	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	**	-
66 Net income (less deficit), total	20053	-	*7810	*1573	-	-	*40	*2429	*-2281	*10483	**	-
67 Net income, total	52471	-	*12464	*13964	-	-	*9497	*4357	*1707	*10483	**	-
68 Deficit, total	32418	-	*4653	*12391	-	-	*9457	*1928	*3988	-	**	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	**	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	**	-
71 Net income (less def), Form 1120S	20053	-	*7810	*1573	-	-	*40	*2429	*-2281	*10483	**	-
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	**	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	**	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	**	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	**	-
76 Income subject to tax	-	-	-	-	-	-	-	-	-	-	**	-
77 Income tax before credits, total	-	-	-	-	-	-	-	-	-	-	**	-
78 Regular tax	-	-	-	-	-	-	-	-	-	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	**	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	**	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	**	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	**	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	**	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	**	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	**	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	**	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	**	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	**	-
89 Income tax after credits, total	-	-	-	-	-	-	-	-	-	-	**	-

DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	286428	22212	128832	48842	32855	25453	24073	2444	1203	336	113	65
2 Total assets	158740491	-	3801450	8015490	11557553	18024453	48695440	16461660	17751212	11466090	7532405	15434738
3 Cash	11379781	-	961198	1219945	1015059	1123204	3031287	1027460	1137373	580493	340034	943728
4 Notes and accounts receivable	15249531	-	204009	518541	647940	1275310	3778826	1521131	2289093	2023052	934668	2056961
5 Less: Allowance for bad debts	276898	-	*370	*554	*1756	*135880	48885	18984	12694	22264	10491	25020
6 Inventories	9143615	-	*55186	300290	415138	819104	3907785	1026073	864828	636970	516199	602041
7 Investments in govt. obligations, Total	2174980	-	-	*30	-	*13110	102513	*117591	200299	69213	317574	1354650
8 Tax-exempt securities	744365	-	*3551	*31729	*21491	*517	188039	*86142	267956	*30200	114740	-
9 Other current assets	13853202	-	226364	423083	780372	1182055	3940912	1195000	1344511	1238281	1328124	2194500
10 Loans to stockholders	4266676	-	290431	347641	434106	553794	897061	481954	323902	304211	158799	474776
11 Mortgage and real estate loans	9385504	-	92040	252576	577690	569750	1626400	779142	1029842	742944	767408	2947711
12 Other investments	22211395	-	323396	677551	1032299	1955470	5180881	2529526	3400738	2645957	1435601	3029977
13 Depreciable assets	63311418	-	2992893	4708069	6386585	9380846	22410203	6356808	5820363	2654005	1244500	1357147
14 Less: Accumulated depreciation	19427322	-	1912750	2056178	2227114	2530043	5915622	1660063	1494427	837849	321800	471477
15 Depletable assets	245019	-	*20966	*12105	*10381	*102830	*33992	*4378	*1691	*450	58226	-
16 Less: Accumulated depletion	100477	-	*1749	*4262	*3249	*28865	*17405	*1549	*1548	*335	41515	-
17 Land	20246950	-	393544	1261071	1970525	3001247	7579001	2318976	1810716	1119648	465087	327136
18 Intangible assets (Amortizable)	2428702	-	237931	210347	225919	402912	563094	268032	193911	70531	34521	221505
19 Less: Accumulated amortization	1150729	-	179948	126896	88526	177791	241286	112874	73175	41280	11647	97308
20 Other assets	5054780	-	94757	240400	360693	516884	1678645	542917	647833	251864	202377	518410
21 Total liabilities	158740491	-	3801450	8015490	11557553	18024453	48695440	16461660	17751212	11466090	7532405	15434738
22 Accounts payable	7961606	-	235792	281929	340546	666120	2063646	964464	765206	589269	354313	1700320
23 Mort, notes, and bonds under 1 yr	18224108	-	259325	662868	769229	1423139	5079973	1730453	2367424	1800673	1482360	2648664
24 Other current liabilities	11536490	-	401230	465334	435986	805316	2614587	933497	1274716	1013264	804632	2787927
25 Loans from stockholders	22963197	-	1865133	1998225	2798772	3220942	7730272	2260257	1845917	658562	506609	78508
26 Mort, notes, bonds, 1 yr or more	57556544	-	721175	2306973	4316034	7379976	20662579	5961106	6513528	3612097	1801776	4281300
27 Other liabilities	7179406	-	252930	425570	390296	672723	1940838	730089	763742	592937	292674	1117607
28 Net worth	33319140	-	65865	1874591	2506690	3856238	8603545	3881794	4220678	3199287	2290040	2820412
29 Capital stock	9770197	-	778150	1119878	1398564	1724521	2948629	701940	681262	231089	152807	33357
30 Paid-in or capital surplus	26146041	-	2365013	1313724	2110950	2513151	8068763	3408490	3029125	1823290	954584	558951
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	-988684	-	-2894250	-364845	-803812	-243205	-1854964	-81328	545826	1205795	1241250	2260849
34 Less: Cost of treasury stock	1608413	-	183048	194166	199011	138229	558883	147307	35535	60887	58602	32745
35 Total receipts	64830031	721628	13110947	6284747	5804401	4987030	15814673	4766622	4965136	2769820	1858288	3746736
36 Business receipts	60202331	848530	12815764	5943886	5515882	4670913	14804201	4452259	4236645	2343897	1531522	3038830
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	81019	*1354	*315	*2036	*1598	4161	16179	11268	25690	5659	7492	5266
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	437073	*19248	*3070	*883	33594	27762	94705	52763	75191	4721	2271	122864
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	4109608	-147504	291797	337942	253328	284194	899589	250332	627610	415543	317003	579775
47 Total deductions	61618462	1286331	12039807	5922461	5319069	4728815	14764081	4613468	4851567	2695629	1774079	3623155
48 Cost of sales and operations	18773128	*196388	1938530	940879	1784780	1701108	5595381	1986594	1470072	1000377	629684	1529334
49 Compensation of officers	7234776	67263	1755740	989380	699634	402495	1509474	352474	697905	317476	105869	337065
50 Repairs	367078	3714	75870	38661	29677	38738	82582	31957	26136	12500	10535	16707
51 Bad debts	486842	*48958	*25283	*21471	66811	30352	87007	47409	88692	51870	7438	11552
52 Rent paid on business property	1674014	29059	501169	188865	151258	159254	332642	79356	102380	52869	23549	53613
53 Taxes paid	1739597	52489	330990	210773	174225	152603	389918	105800	122550	64941	45853	89453
54 Interest paid	2331204	60911	80106	210679	80246	176768	569358	222395	271040	197804	185995	275903
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	305886	16593	8809	18645	25253	37385	40622	87496	12884	5140	11160	41898
57 Depreciation	786441	10144	138087	81894	70210	70622	184282	65232	59406	39263	27698	39602
58 Depletion	*13660	-	*796	-	*6251	*210	*6263	-	*77	-	63	-
59 Advertising	908503	21983	336131	100003	68420	48040	138025	63651	39684	30655	23697	38215
60 Pension, prof sh, stock, annuity	396433	*1276	104760	51929	41983	20301	110081	16762	24893	4774	4798	14876
61 Employee benefit programs	477342	5501	54593	48345	80836	42073	118087	32672	37651	19844	14521	23218
62 Net loss, noncapital assets	91987	*16597	*385	*604	*10630	*5619	19547	*14400	2200	*19347	211	2447
63 Other deductions	26031572	755453	6688559	3020333	2028855	1843249	5580811	1507269	1895995	878769	683008	1149271
64 Total receipts less total deducts	3211569	-564703	1071140	362287	485333	258215	1050592	153154	113569	74191	84209	123582
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	3130550	-566057	1070825	360251	483735	254053	1034414	141886	87879	68532	76717	118315
67 Net income, total	8099133	138878	1705466	679401	793622	667298	2044680	509833	541621	345728	217088	455517
68 Deficit, total	4968583	704935	634642	319151	309887	413245	1010266	367947	453742	277196	140371	337202
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	3130550	-566057	1070825	360251	483735	254053	1034414	141886	87879	68532	76717	118315
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	24164	-	-	-	*3041	-	*5107	*1509	*4320	*3603	4684	1900
77 Income tax before credits, total	9497	-	-	-	*1064	*266	*2242	*566	*1997	*1421	1274	665
78 Regular tax	8086	-	-	-	*1064	-	*1788	*522	*1512	*1261	1274	665
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	9497	-	-	-	*1064	*266	*2242	*566	*1997	*1421	1274	665

1993 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
	Size of Total Assets											
1 Number of returns	634555	46224	440512	75734	32609	18549	17835	2020	790	183	71	27
2 Total assets	124888291	-	11012732	11873755	11409745	13115523	35590753	13753917	11548091	6262708	5002651	5318415
3 Cash	17137213	-	2871009	2567071	1964599	1886412	3957708	1678163	1099939	490392	311125	310795
4 Notes and accounts receivable	20079712	-	952123	1237331	1691472	2294026	6311944	2707967	2320814	1211126	762781	590127
5 Less: Allowance for bad debts	433808	-	14537	*7286	29640	22405	126053	102237	71881	29039	10506	20225
6 Inventories	4571333	-	506021	504193	402956	583205	1123036	579534	471574	188286	60246	152282
7 Investments in govt. obligations, Total	318169	-	*2482	-	*20058	*52920	101214	*33677	69791	*33155	4872	-
8 Tax-exempt securities	392754	-	*18151	*8719	*34636	*4514	90328	*46575	*64249	*41115	49768	34700
9 Other current assets	6788654	-	686075	506446	625975	852702	1674256	698857	702387	372181	380194	289582
10 Loans to stockholders	4118057	-	861205	827056	436922	360594	843379	281768	96677	133029	253022	24405
11 Mortgage and real estate loans	835222	-	27097	*49618	*111477	*131894	274686	*113159	*76518	*20346	29291	1137
12 Other investments	9224558	-	274096	772300	754714	805322	2085747	1149816	995432	840438	836130	710563
13 Depreciable assets	97344493	-	14311992	11003209	9382923	9500161	26393935	9186878	7936780	3928618	2453280	3246717
14 Less: Accumulated depreciation	50029896	-	10101601	6644909	5168554	4840001	12003025	3783360	3532287	1734954	858243	1362960
15 Depletable assets	128106	-	*7801	*5809	*7193	*2550	*9112	*37863	-	*56814	-	964
16 Less: Accumulated depletion	45014	-	*4216	*4813	*1287	*2550	*6716	*21382	-	*3788	-	263
17 Land	6208896	-	111013	272655	608471	777659	2554023	627845	549761	267075	169824	270569
18 Intangible assets (Amortizable)	6811918	-	685126	777312	504117	566699	1317099	1687370	498043	206584	362283	207284
19 Less: Accumulated amortization	3745291	-	374695	387857	224333	279457	454638	1495900	176733	123275	176454	51948
20 Other assets	5183213	-	193587	386898	288046	441279	1444719	327325	447028	364604	375040	914686
21 Total liabilities	124888291	-	11012732	11873755	11409745	13115523	35590753	13753917	11548091	6262708	5002651	5318415
22 Accounts payable	11095848	-	1102197	745475	875937	1085469	3170736	1652654	1009306	689882	455630	308561
23 Mort, notes, and bonds under 1 yr	12584525	-	1445626	1032859	1256677	903008	3522286	1476383	1220734	781714	484104	461135
24 Other current liabilities	13436363	-	1594919	1185552	1135973	1487558	3569916	1489472	1233393	742879	557704	438998
25 Loans from stockholders	22142838	-	6849254	3140935	2506929	1997026	4398394	1328833	1037588	311570	368884	203425
26 Mort, notes, bonds, 1 yr or more	35377135	-	2293064	2747772	2834204	3517913	11981837	4317854	2758315	1743685	1683215	1499274
27 Other liabilities	5828725	-	152044	477257	366199	616592	1449549	594457	711236	413053	348123	700215
28 Net worth	24422856	-	-2424373	2543904	2433827	3507958	7498035	2894263	3577520	1579925	1104990	1706807
29 Capital stock	8173637	-	2226272	1141357	1055633	1088888	1565149	318642	399963	210071	103552	64109
30 Paid-in or capital surplus	16250629	-	3112063	1758586	1685545	1413782	4025884	1207247	1518268	626548	534650	368056
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	1959064	-	-7439931	-157220	-55686	1149522	2482593	1512490	1776665	795701	585959	1308972
34 Less: Cost of treasury stock	1960473	-	322777	198819	251664	144235	575590	144116	117376	52395	119171	34330
35 Total receipts	289074655	4517567	76733889	36984860	29967276	27469727	63833289	18970800	14764286	7055817	4446581	4330564
36 Business receipts	282982432	4259891	75586500	36229050	29530429	27033008	62775270	18321666	14315690	6799680	4158886	3972361
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	57106	*76	*1772	2384	5587	*3641	15160	6307	7915	5073	3275	5916
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	703288	208151	37632	31351	25133	53723	142673	64698	59479	20022	30201	30224
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	5331830	49448	1107985	722075	406126	379355	900186	578128	381201	231042	254219	322063
47 Total deductions	276434812	4553832	72754456	35132920	28944818	26167886	61594489	18263301	14025850	6816271	4130426	4050564
48 Cost of sales and operations	87988703	1083630	16060008	8930504	8539240	9804675	24563264	7549185	5733024	3068664	1647920	1008588
49 Compensation of officers	29588176	196273	11892367	5730989	3180991	2438995	4075632	972999	618555	276889	157862	46624
50 Repairs	2780233	78570	626650	384408	296869	280240	620567	200206	124424	64857	32137	71304
51 Bad debts	761607	37310	56151	69852	53470	56783	190827	104564	69444	69435	33076	20694
52 Rent paid on business property	11576982	179311	4160688	1605071	1155947	990198	2056497	479560	391155	197155	155298	206101
53 Taxes paid	11453548	209566	2925879	1337234	1258227	1099631	2555061	847397	600049	272887	158206	189411
54 Interest paid	4155731	181923	436474	353887	389675	412970	1204675	462505	297178	135650	126051	154744
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	1336652	52450	119398	137262	74233	100392	222559	366685	92151	19149	88868	63504
57 Depreciation	7811057	168377	1223787	888345	703565	744918	2021734	725483	626630	272191	195158	240869
58 Depletion	*7301	-	*333	-	*20	-	*521	*6426	*-0	-	-	-
59 Advertising	3686797	65009	920876	456661	331545	377765	810581	274784	174680	73688	81348	119863
60 Pension, prof sh, stock, annuity	2207881	12452	799243	310692	292270	194623	270281	123574	103597	45259	13486	42402
61 Employee benefit programs	3354809	80076	533069	285981	390597	358053	964456	255662	219797	113373	41334	112411
62 Net loss, noncapital assets	86661	*24080	9422	*6413	*1516	*2854	25319	*1389	5126	*10081	450	11
63 Other deductions	109638674	2184805	32990111	14635621	12276651	9305788	22012514	5892881	4970040	2196992	1399233	1774039
64 Total receipts less total deducts	12639843	-36265	3979433	1851940	1022457	1301841	2238800	707499	738436	239547	316154	280000
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	12582738	-36341	3977661	1849557	1016870	1298201	2223640	701192	730521	234474	312880	274085
67 Net income, total	20405218	535361	6238740	2894455	1810870	1945618	3561768	1117805	1048082	469255	449995	333268
68 Deficit, total	7822480	571702	2261079	1044899	793999	647418	1338128	416613	317561	234782	137116	59183
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	12582738	-36341	3977661	1849557	1016870	1298201	2223640	701192	730521	234474	312880	274085
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	50300	-	*6893	*318	*6476	*23785	*5267	*377	3224	*2208	215	1537
77 Income tax before credits, total	17562	-	*2412	*111	*2267	*8325	*1842	*132	*1089	*778	75	530
78 Regular tax	17553	-	*2412	*111	*2267	*8325	*1842	*132	*1089	*770	75	530
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	17562	-	*2412	*111	*2267	*8325	*1842	*132	*1089	*778	75	530

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	5395	*433	4244	*367	*185	*59	*103	-	*4	-	-	-
2 Total assets	569470	-	96126	*55238	*83611	*31920	*242395	-	*60180	-	-	-
3 Cash	72129	-	48159	-	*895	-	*22807	-	*267	-	-	-
4 Notes and accounts receivable	*16298	-	*5126	-	-	-	*11172	-	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	96975	-	*12037	*39807	*33436	-	*11695	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*68484	-	*985	-	-	-	*7586	-	*59913	-	-	-
10 Loans to stockholders	*21662	-	*9306	-	-	-	*12356	-	-	-	-	-
11 Mortgage and real estate loans	*2528	-	-	-	-	*2528	-	-	-	-	-	-
12 Other investments	*109799	-	-	-	-	-	*109799	-	-	-	-	-
13 Depreciable assets	195224	-	*53029	*19981	*55546	-	*66668	-	-	-	-	-
14 Less: Accumulated depreciation	87772	-	*43317	*5989	*9363	-	*29103	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*59227	-	*6227	-	*556	*29393	*23051	-	-	-	-	-
18 Intangible assets (Amortizable)	*645	-	*534	-	-	-	*111	-	-	-	-	-
19 Less: Accumulated amortization	*118	-	*73	-	-	-	*44	-	-	-	-	-
20 Other assets	14391	-	*4114	*1438	*2542	-	*6296	-	-	-	-	-
21 Total liabilities	569470	-	96126	*55238	*83611	*31920	*242395	-	*60180	-	-	-
22 Accounts payable	50576	-	*11162	*4263	*27704	-	*7447	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*48818	-	*6203	-	-	-	*42615	-	-	-	-	-
24 Other current liabilities	*23271	-	*5533	-	*2691	*7286	*7761	-	-	-	-	-
25 Loans from stockholders	98149	-	*19721	*31490	*6931	*24635	*15372	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*44754	-	*9262	*26140	-	-	*9352	-	-	-	-	-
27 Other liabilities	*124865	-	*5	-	-	-	*124860	-	-	-	-	-
28 Net worth	179038	-	44240	*-6655	*46285	-	*34988	-	*60180	-	-	-
29 Capital stock	9462	-	*2596	*273	*5405	-	*1169	-	*18	-	-	-
30 Paid-in or capital surplus	99634	-	*13158	-	*41761	-	*35523	-	*9193	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	69945	-	28488	*-6929	*-882	-	*-1701	-	*50969	-	-	-
34 Less: Cost of treasury stock	*4	-	*1	-	-	-	*3	-	-	-	-	-
35 Total receipts	734035	*122502	267280	*134084	*50166	*203	*159800	-	-	-	-	-
36 Business receipts	697102	*122502	266117	*134084	*50166	-	*124233	-	-	-	-	-
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	*36932	-	*1162	-	-	*203	*35566	-	-	-	-	-
47 Total deductions	725280	*123335	238396	*136663	*49714	*184	*160050	-	*16938	-	-	-
48 Cost of sales and operations	348756	*71320	*103249	*100378	*26033	-	*47776	-	-	-	-	-
49 Compensation of officers	*31441	-	*19884	-	*2047	-	*9510	-	-	-	-	-
50 Repairs	4752	-	*2199	*1000	-	-	*1554	-	-	-	-	-
51 Bad debts	*1585	*1123	*460	-	-	-	*2	-	-	-	-	-
52 Rent paid on business property	43638	-	*15042	*11163	*9768	-	*7665	-	-	-	-	-
53 Taxes paid	13776	-	*4774	*1587	*2049	*54	*5312	-	-	-	-	-
54 Interest paid	*7650	-	*2120	*2077	-	-	*3452	-	-	-	-	-
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	*757	-	*73	-	-	-	*684	-	-	-	-	-
57 Depreciation	11528	-	*2556	*4045	*1150	-	*3777	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	27752	*15213	*7561	*697	*66	-	*4216	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*2986	-	*1180	-	-	-	*1807	-	-	-	-	-
61 Employee benefit programs	*1068	-	-	-	-	-	*1068	-	-	-	-	-
62 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
63 Other deductions	229588	*35680	79298	*15716	*8600	*130	*73227	-	*16938	-	-	-
64 Total receipts less total deducts	8755	*-834	28884	*-2579	*452	*20	*-250	-	*-16938	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	8755	*-834	28884	*-2579	*452	*20	*-250	-	*-16938	-	-	-
67 Net income, total	57513	-	*39823	*208	*1116	*20	*16346	-	-	-	-	-
68 Deficit, total	48759	*834	*10939	*2787	*665	-	*16596	-	*16938	-	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	8755	*-834	28884	*-2579	*452	*20	*-250	-	*-16938	-	-	-
72 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	-	-	-	-	-	-	-	-	-	-	-	-
77 Income tax before credits, total	-	-	-	-	-	-	-	-	-	-	-	-
78 Regular tax	-	-	-	-	-	-	-	-	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	-	-	-	-	-	-	-	-	-	-	-	-

Form 1120S Returns with net income

1993 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	1015324	36018	582653	162137	86381	59721	69030	11317	5859	1462	520	226
2 Total assets	563499716	-	17732394	26090651	30774458	42013429	149011527	78158112	88270768	49859725	34858820	46729832
3 Cash	62730207	-	4622569	5307555	4984667	6028358	17343675	8013663	7429636	3791566	2445758	2762761
4 Notes and accounts receivable	126941475	-	1858995	3648910	5605635	9064415	35384721	19559255	22915946	12676609	7454261	8772729
5 Less: Allowance for bad debts	1789547	-	13377	13353	49410	48602	341513	303529	379882	236547	146389	256945
6 Inventories	124475701	-	1984212	4227575	5338171	7729298	35972954	20696215	21854556	11003905	7923322	7745493
7 Investments in govt. obligations, Total	3669138	-	*1492	-	*47597	94418	296080	510544	606267	515262	312022	1285455
8 Tax-exempt securities	2253157	-	36929	*46536	*71445	95474	514710	349913	458843	269181	326725	83401
9 Other current assets	28818427	-	630895	873713	1625158	2316392	7202166	4108343	4074958	2651282	2458853	2876667
10 Loans to stockholders	9486339	-	1275395	1496499	989967	947520	2077877	877048	853495	367428	439461	161648
11 Mortgage and real estate loans	6363369	-	63924	249418	157947	393783	1105987	517176	656037	432867	719848	2066380
12 Other investments	35553144	-	299677	1011483	1521164	1738961	7846283	4011150	5693669	3884372	3031278	6515108
13 Depreciable assets	292230051	-	20307154	19479217	19393958	24616222	73530615	34048117	40639131	23926204	15102579	21186855
14 Less: Accumulated depreciation	167467812	-	14498571	12400147	11992045	14954785	42270205	18560841	21925275	12851458	7663053	10351433
15 Depletable assets	3427503	-	71761	183003	285146	228483	541150	506724	435151	338835	509413	327836
16 Less: Accumulated depletion	1339281	-	35891	74278	*189946	102217	178659	180353	175482	53654	293778	55024
17 Land	18220489	-	246182	656975	1464270	1999176	5470607	2000703	2564545	1463020	868440	1486571
18 Intangible assets (Amortizable)	14133379	-	890704	1095838	912173	1108724	3104247	2711215	1669563	748116	717749	1175050
19 Less: Accumulated amortization	7464417	-	523087	615953	431108	522747	1460597	2053194	769132	358037	279567	450995
20 Other assets	13258395	-	513430	917659	1039669	1280556	2871430	1345963	1668741	1290775	931898	1398273
21 Total liabilities	563499716	-	17732394	26090651	30774458	42013429	149011527	78158112	88270768	49859725	34858820	46729832
22 Accounts payable	81141393	-	1664599	2774529	4352357	6029499	21903009	12562706	13535105	7228466	5147029	5944093
23 Mort, notes, and bonds under 1 yr	77029515	-	1610577	2005798	2766980	4334413	21564480	14058288	13912498	6710797	4403490	5662194
24 Other current liabilities	47589760	-	1799195	1840084	2333463	3380973	11301964	6594880	7685234	4140553	3228772	5284642
25 Loans from stockholders	33334984	-	4668938	3725328	3648393	3482526	9076532	3565678	2821009	1091955	757886	496739
26 Mort, notes, bonds, 1 yr or more	89406135	-	3361814	4747342	5266861	7835512	23048859	9887350	12240534	7355124	5680584	9982155
27 Other liabilities	12212573	-	252817	628243	631094	1003665	3330319	1263044	1665917	1117612	819146	1500718
28 Net worth	222785356	-	4374455	10369327	11775310	15946841	58786365	30226165	36410472	22215218	14821913	17859291
29 Capital stock	20389104	-	2634521	2138250	2384557	2670647	5733022	1885492	1480325	827847	350472	283972
30 Paid-in or capital surplus	29640617	-	2134249	2225241	2496701	2992768	8474996	3566584	3458228	1947115	1380140	964595
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	182210524	-	2127	6451698	7479966	11476260	47598657	25893026	32748595	20131413	13434734	16994049
34 Less: Cost of treasury stock	9454888	-	396441	445863	585913	1192834	3020310	1118938	1276676	691157	343433	383324
35 Total receipts	1556459539	11838272	132095425	101417493	101062258	117585488	411209710	216335852	220385516	102933925	67177024	74418576
36 Business receipts	1533287852	11031674	130212494	99736772	99804653	115912036	405616630	213486286	217430580	101333571	66131767	72591389
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	259791	2912	*1994	2757	8128	10374	53730	32283	48195	38674	27269	33473
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	2370350	438059	267194	101802	157471	179242	502270	153335	187921	71602	59427	252028
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	20541546	365626	1613742	1576163	1092006	1483836	5037080	2663947	2718820	1490079	958561	1541686
47 Total deductions	1469455831	10146077	119128845	93848281	94803190	110572933	391716517	207982671	210239331	97400113	63298967	70318906
48 Cost of sales and operations	1006326700	5467064	48261128	48219540	56260101	71565752	279467854	162478397	161080223	73546511	48100255	51879876
49 Compensation of officers	60895044	369654	12994513	8588987	5756615	5419672	14150223	5252093	4737261	1946552	901867	777607
50 Repairs	8582352	77153	1121813	901292	773566	837196	2173985	814072	834059	406954	261093	381167
51 Bad debts	2717850	64908	82820	137436	176339	266852	743942	371048	393774	227808	118081	134842
52 Rent paid on business property	27273082	294050	5591672	3295196	2585428	2485968	6161326	2082721	2161225	1120679	746800	748018
53 Taxes paid	31327835	317811	4027087	2800379	2604232	2741907	8218919	3243668	3489207	1676614	1037852	1170160
54 Interest paid	12398105	175340	623676	767109	798935	1076824	3208281	1578687	1696438	922282	661477	889055
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	2101618	27863	119934	149572	113655	146926	441328	494582	261507	112721	111184	122347
57 Depreciation	22698523	232308	1600150	1551723	1427549	1869135	5713879	2552423	3147562	1819296	1213814	1570685
58 Depletion	208755	-	*1777	*2634	*6505	*877	21031	37279	40245	46359	7411	44636
59 Advertising	14681479	143735	1388994	1106129	953066	1163887	3423051	1696428	2076725	1071815	728834	928815
60 Pension, prof sh, stock, annuity	5320635	35180	600960	410914	338688	386956	1362710	612404	704341	359923	208790	299770
61 Employee benefit programs	11568625	137137	720484	521885	716793	897804	3148765	1423650	1698152	872432	563797	867726
62 Net loss, noncapital assets	136556	*4427	19429	*5603	17647	7024	35595	8905	13101	13746	4263	6816
63 Other deductions	263218673	2799447	41974405	25389884	22274072	21706152	63445628	25336314	27905513	13256422	8633450	10497386
64 Total receipts less total deducts	87003707	1692195	12966580	7569212	6259068	7012555	19493193	8353181	10146186	5533812	3878057	4099670
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	86743917	1689282	12964586	7566455	6250941	7002180	19439463	8320897	10097990	5495138	3850788	4066196
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	86743917	1689282	12964586	7566455	6250941	7002180	19439463	8320897	10097990	5495138	3850788	4066196
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	130350	*97	-	*2785	*691	*23885	33981	8577	20749	21838	12261	5486
75 Income tax before credits, total	64505	*34	*112	*975	*242	*9563	14195	4816	12180	11882	7038	3468
76 Regular tax	43237	*34	-	*975	*242	*8360	10795	2421	7174	7411	3919	1907
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*1118	-	-	-	-	-	*278	-	*246	*595	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	64505	*34	*112	*975	*242	*9563	14195	4816	12180	11882	7038	3468

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 10
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	33807	*567	17656	4880	5029	3614	1844	112	61	33	***	***
2 Total assets	13172123	-	573860	839795	1820796	2578969	3560768	769425	910507	1051776	***	***
3 Cash	1458730	-	132123	111070	252758	282979	325235	75383	42060	98287	***	***
4 Notes and accounts receivable	1358896	-	24025	*65238	119615	201543	366668	166634	151909	151300	***	***
5 Less: Allowance for bad debts	3292	-	*1	-	*19	-	*446	*227	*133	*590	***	***
6 Inventories	1283653	-	*11811	*37033	157945	167426	536349	*54859	*99908	*129555	***	***
7 Investments in govt. obligations, Total	*49947	-	-	-	-	-	*9339	*32269	*4737	*3601	***	***
8 Tax-exempt securities	107555	-	*6	-	*11305	*24407	*19554	-	*26047	*26235	***	***
9 Other current assets	437812	-	*17543	*13159	27758	108283	80747	37428	38918	88112	***	***
10 Loans to stockholders	442701	-	29175	*83994	39560	106605	68267	*42241	*25325	*14387	***	***
11 Mortgage and real estate loans	152032	-	*22	-	*22020	*11021	*103832	-	*3094	*12042	***	***
12 Other investments	935821	-	*47012	*24153	95000	100561	272562	*79049	57401	99278	***	***
13 Depreciable assets	11000010	-	1011592	997739	1723249	2038438	2492839	464461	689812	739995	***	***
14 Less: Accumulated depreciation	6867720	-	754516	687562	1180543	1367157	1473676	246284	322889	421968	***	***
15 Depletable assets	*24396	-	-	-	-	*23597	*799	-	-	-	***	***
16 Less: Accumulated depletion	*67	-	-	-	-	-	*67	-	-	-	***	***
17 Land	2337115	-	*37401	*138168	477195	739522	690385	*33805	79571	76246	***	***
18 Intangible assets (Amortizable)	110376	-	10522	*52035	*20188	2069	17050	*2158	*2611	*1151	***	***
19 Less: Accumulated amortization	31800	-	677	*18979	*1447	963	4863	*990	*2063	*648	***	***
20 Other assets	375957	-	7822	23748	56212	140637	56193	28638	14200	34795	***	***
21 Total liabilities	13172123	-	573860	839795	1820796	2578969	3560768	769425	910507	1051776	***	***
22 Accounts payable	765732	-	5762	*33455	87819	119540	221874	78023	*60610	79571	***	***
23 Mort, notes, and bonds under 1 yr	1899203	-	66068	190948	245579	253301	548519	*80295	115804	134072	***	***
24 Other current liabilities	553620	-	42913	*4834	47736	79003	144044	79746	54222	49614	***	***
25 Loans from stockholders	906853	-	96882	145060	199366	154347	132006	*37699	*95658	*40054	***	***
26 Mort, notes, bonds, 1 yr or more	2773348	-	130224	210032	359536	649487	753296	*197722	186270	168026	***	***
27 Other liabilities	420278	-	*14523	*62	22230	20075	229126	*2062	*44179	*42774	***	***
28 Net worth	5853088	-	217486	255403	858530	1303215	1531903	293879	353763	537664	***	***
29 Capital stock	1628251	-	147117	220324	367879	488860	360992	14487	15474	7452	***	***
30 Paid-in or capital surplus	998482	-	71047	77793	157951	155508	303963	68322	*15381	62770	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	***	***
33 Retained earnings (S CORP)	3507722	-	25590	-6680	368630	698975	949812	241305	328830	475520	***	***
34 Less: Cost of treasury stock	281368	-	*26267	*36034	*35930	*40127	82863	*30235	*5922	*8077	***	***
35 Total receipts	22610581	*118511	2407475	1971777	3544591	3991896	4817338	877927	1525404	1413284	***	***
36 Business receipts	21567372	*99451	2280565	1868764	3419172	3702595	4578815	853770	1475869	1365047	***	***
37 Interest	-	-	-	-	-	-	-	-	-	-	***	***
38 Interest on govt. obligations, State and local	8133	*721	-	-	*2594	*1410	*199	*38	*1382	*1781	***	***
39 Rents	-	-	-	-	-	-	-	-	-	-	***	***
40 Royalties	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	***	***
43 Net gain, noncapital assets	89567	*16393	*4806	*11118	10818	27544	14448	*1687	*911	583	***	***
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	***	***
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	945508	*1946	122105	91895	112007	260348	223877	22432	47243	45872	***	***
47 Total deductions	20771102	*84640	1981469	1801487	3314332	3734613	4420894	792038	1462997	1309716	***	***
48 Cost of sales and operations	11493800	*32563	732642	*643948	2221208	2203704	2605703	494027	*513050	903205	***	***
49 Compensation of officers	664291	*12027	189881	*41707	115922	127057	106608	25020	10669	15706	***	***
50 Repairs	456128	*2583	54749	69797	60081	100916	82632	*11064	25521	23287	***	***
51 Bad debts	27745	*4109	*9463	*2671	-	*1400	5325	*318	*2109	*1805	***	***
52 Rent paid on business property	628615	*15	190309	82031	63583	126304	101497	*6497	19426	13528	***	***
53 Taxes paid	445938	*369	75957	40336	57813	87192	81777	19002	34932	26400	***	***
54 Interest paid	366676	*52	30555	33433	54874	72763	90265	21776	23158	24479	***	***
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	***	***
56 Amortization	49328	*593	*358	*10003	*7042	315	29042	*601	*605	*245	***	***
57 Depreciation	771537	*578	65993	77539	111801	136625	187113	26242	49638	52938	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	109128	*503	15638	*5812	5021	8157	44790	*1320	*7025	6158	***	***
60 Pension, prof sh, stock, annuity	33720	-	-	-	*766	*2360	15493	*8751	*950	4305	***	***
61 Employee benefit programs	181641	*35	*13807	*5684	39306	19906	27521	*2724	*4618	6704	***	***
62 Net loss, noncapital assets	*3592	-	*1642	-	-	-	*634	*1308	*8	-	***	***
63 Other deductions	5538962	*31214	600474	788524	576917	847913	1042492	173388	771290	230956	***	***
64 Total receipts less total deducts	1839479	*33870	426006	170291	230260	257284	396444	85890	62407	103567	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1831346	*33150	426006	170291	227665	255873	396245	85852	61025	101786	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1831346	*33150	426006	170291	227665	255873	396245	85852	61025	101786	***	***
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	***	***
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	***	***
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	*3962	-	-	-	*7	-	*3615	-	-	-	***	***
75 Income tax before credits, total	*984	-	-	-	*2	-	*283	-	-	-	***	***
76 Regular tax	*404	-	-	-	*2	-	*283	-	-	-	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	***	***
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	***	***
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	-	-	-	-	-	-	-	-	-	-	***	***
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	***	***
87 Income tax after credits, total	*984	-	-	-	*2	-	*283	-	-	-	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
	Size of Total Assets											
1 Number of returns	7585	*303	*2766	1608	736	875	968	204	90	23	***	***
2 Total assets	9963885	-	*97192	236786	259916	607158	1890724	1449632	1347301	856751	***	***
3 Cash	1178591	-	*18683	37930	*53864	83212	245379	195701	135794	80919	***	***
4 Notes and accounts receivable	1293372	-	*6776	*19322	*73467	144661	326287	327408	155569	67964	***	***
5 Less: Allowance for bad debts	7505	-	-	-	-	-	*4518	*981	*104	*370	***	***
6 Inventories	244312	-	*7879	*7122	*5678	*9476	*9544	60035	71954	*14320	***	***
7 Investments in govt. obligations, Total	*246744	-	-	-	*7555	-	*7786	-	*18024	5143	***	***
8 Tax-exempt securities	*48687	-	-	-	-	-	*2357	*3620	*40759	1952	***	***
9 Other current assets	219489	-	*5428	*24806	*3150	*9988	39091	61036	21827	*7174	***	***
10 Loans to stockholders	294509	-	-	*25212	-	*23540	129124	*32486	*25953	*42	***	***
11 Mortgage and real estate loans	*47	-	-	-	-	-	*47	-	-	-	***	***
12 Other investments	2204042	-	-	*3970	*8222	*36465	270805	124498	153195	*322930	***	***
13 Depreciable assets	6037254	-	*116110	215879	168976	595310	1096468	953342	1018412	470921	***	***
14 Less: Accumulated depreciation	3837878	-	*57330	158185	134585	428456	658709	636704	599760	297562	***	***
15 Depletable assets	2439348	-	*21650	*109633	*253990	*161649	508886	359275	328291	*121425	***	***
16 Less: Accumulated depletion	1064377	-	*15903	*54015	*183129	*75440	164763	125988	137688	*32430	***	***
17 Land	307373	-	-	*1454	*25	*4572	43005	53386	78289	*36074	***	***
18 Intangible assets (Amortizable)	104542	-	*5340	*20334	*517	*7617	6409	*26546	21617	*2821	***	***
19 Less: Accumulated amortization	50538	-	*2016	*14399	*390	*2701	*2017	*15374	*8978	*2381	***	***
20 Other assets	305874	-	*-9427	*-2277	*2575	37265	35542	31345	24147	*57808	***	***
21 Total liabilities	9963885	-	*97192	236786	259916	607158	1890724	1449632	1347301	856751	***	***
22 Accounts payable	740605	-	*3707	*22093	*22155	85870	67966	281863	126416	33110	***	***
23 Mort, notes, and bonds under 1 yr	499245	-	*16094	*25569	*9024	*105043	116874	37883	106932	*32901	***	***
24 Other current liabilities	834968	-	*751	*6587	*21710	*105080	85808	138448	53895	*18833	***	***
25 Loans from stockholders	581981	-	*88710	*31165	*629	*54295	135004	*164703	*21572	*80099	***	***
26 Mort, notes, bonds, 1 yr or more	1766716	-	-	*36411	*20524	*106456	338793	141639	222459	*152384	***	***
27 Other liabilities	128409	-	-	-	*-0	*407	*8932	*5768	85285	*21206	***	***
28 Net worth	5411961	-	*-12070	114962	185874	150006	1137347	679329	730742	518218	***	***
29 Capital stock	292170	-	*6048	59356	5833	21699	126530	24799	12727	5929	***	***
30 Paid-in or capital surplus	1452458	-	*135805	*60962	*341922	*130929	317257	39724	177858	*130155	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	***	***
33 Retained earnings (S CORP)	3942735	-	*-153924	-5356	*-161880	106866	702265	673010	621079	400219	***	***
34 Less: Cost of treasury stock	275402	-	-	-	-	*109487	*8705	*58203	*80922	*18085	***	***
35 Total receipts	9655976	*30090	*587754	832545	891925	1118358	2156036	1257120	1334824	442912	***	***
36 Business receipts	9103414	*7188	*586165	778392	876085	1088107	2006020	1185129	1272993	420063	***	***
37 Interest	-	-	-	-	-	-	-	-	-	-	***	***
38 Interest on govt. obligations, State and local	3636	-	-	-	-	-	*428	*492	*1391	*209	***	***
39 Rents	-	-	-	-	-	-	-	-	-	-	***	***
40 Royalties	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	***	***
43 Net gain, noncapital assets	73795	*11101	*1589	*429	*767	*2474	36643	4380	6303	*6772	***	***
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	***	***
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	475131	*11801	-	*53724	*15073	27777	112945	67119	54137	15868	***	***
47 Total deductions	8168009	*9045	*515963	679037	736457	1020817	1774728	1069579	1164466	381757	***	***
48 Cost of sales and operations	3775861	*1492	*146377	*337792	*465024	*376660	675261	510312	533978	257667	***	***
49 Compensation of officers	297811	-	*17256	*19766	*13594	*26507	131341	44709	28985	*5383	***	***
50 Repairs	182310	-	*50307	*5231	*14986	*24930	48879	11735	20601	*3462	***	***
51 Bad debts	23133	-	-	-	*5151	*222	6783	4799	4064	*70	***	***
52 Rent paid on business property	184181	*33	*92242	*15840	*8208	*8278	23691	8998	24395	*388	***	***
53 Taxes paid	367577	*227	*15421	20149	24601	64607	79092	53532	74655	12680	***	***
54 Interest paid	196203	*4697	*5169	6591	*3684	21110	39979	25207	30663	*14453	***	***
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	***	***
56 Amortization	19510	-	*1616	*-0	*42	*8	4137	*4224	2518	*955	***	***
57 Depreciation	468641	*771	*8589	16739	*12457	50498	115357	74379	88282	26669	***	***
58 Depletion	125948	-	-	-	*254	*233	*13857	*17659	35553	*16700	***	***
59 Advertising	12327	-	*1097	*613	*1078	*224	2963	1825	3474	*407	***	***
60 Pension, prof sh, stock, annuity	28594	*43	-	*810	*147	*2452	*9724	6128	5393	*1464	***	***
61 Employee benefit programs	199151	*45	*18510	*3	*4662	*43030	27833	13246	27437	*1691	***	***
62 Net loss, noncapital assets	*5112	-	-	*2647	-	*1015	*1401	*9	*40	-	***	***
63 Other deductions	2281652	*1736	*159378	252856	182570	401045	594429	292817	284429	39768	***	***
64 Total receipts less total deducts	1487966	*21045	*71791	153508	155468	97541	381307	187541	170359	61155	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1484330	*21045	*71791	153508	155468	97541	380880	187049	168968	60946	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1484330	*21045	*71791	153508	155468	97541	380880	187049	168968	60946	***	***
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	***	***
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	***	***
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	*16	-	-	-	-	-	*10	*6	-	-	***	***
75 Income tax before credits, total	*636	-	-	-	-	*630	*3	*2	-	-	***	***
76 Regular tax	*5	-	-	-	-	-	*3	*2	-	-	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	***	***
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	***	***
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	-	-	-	-	-	-	-	-	-	-	***	***
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	***	***
87 Income tax after credits, total	*636	-	-	-	-	*630	*3	*2	-	-	***	***

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	124314	3312	75849	19373	9171	7523	7324	1137	477	103	35	9
2 Total assets	50870871	-	2068722	3042943	3314144	5080094	15377683	7768312	6972464	3419470	2188467	1638572
3 Cash	7673424	-	473603	635367	531022	839533	2120102	1218080	946041	437892	335596	136188
4 Notes and accounts receivable	15565895	-	342287	573751	962626	1335459	4862841	2718133	2600480	1054594	727534	388189
5 Less: Allowance for bad debts	70955	-	*638	*3715	*2999	*4409	20792	12217	13930	7655	3374	1227
6 Inventories	8662203	-	159190	467915	492261	988574	3129021	1191238	957375	615586	288781	372262
7 Investments in govt. obligations, Total	322234	-	*721	-	*9355	*28278	*48110	*46610	*63861	*78706	17986	28608
8 Tax-exempt securities	175587	-	-	-	-	*28511	*59950	*16179	*24891	*37428	6692	1936
9 Other current assets	5000703	-	68507	100981	280143	623184	1558328	1018938	714569	269187	205249	161617
10 Loans to stockholders	972589	-	170566	208939	140261	78625	244230	33131	63510	15397	15566	2362
11 Mortgage and real estate loans	318284	-	*2242	*37444	*6827	*56909	147021	19912	18241	*4879	3178	21631
12 Other investments	2543105	-	*11940	*44453	126912	79187	680292	357119	379451	344258	156052	363441
13 Depreciable assets	22572874	-	2758457	2752016	1723733	2236738	5716105	2565211	2512158	1182065	883490	242899
14 Less: Accumulated depreciation	14993333	-	1934994	1987869	1136651	1451857	3761816	1644848	1641242	714184	590895	128978
15 Depletable assets	96031	-	-	-	-	-	*15125	*15539	*10426	*30893	24048	-
16 Less: Accumulated depletion	20496	-	-	-	-	-	*2088	*4253	*1300	*7886	4970	-
17 Land	1201944	-	18349	85517	108428	128920	388434	110117	198921	48658	87723	26877
18 Intangible assets (Amortizable)	204172	-	20996	54533	21619	9545	46283	19176	6339	11238	6420	8022
19 Less: Accumulated amortization	134451	-	11751	43927	11709	7490	34555	12952	*1995	*4399	4210	1462
20 Other assets	781061	-	-10754	117536	62314	110386	181091	113201	134668	22811	33601	16207
21 Total liabilities	50870871	-	2068722	3042943	3314144	5080094	15377683	7768312	6972464	3419470	2188467	1638572
22 Accounts payable	10230261	-	208242	393693	582803	791515	2864981	1845197	1909926	709298	518090	406517
23 Mort, notes, and bonds under 1 yr	6194129	-	245033	344863	466752	911345	2118022	846836	597036	420940	155966	87334
24 Other current liabilities	5906394	-	200790	251377	288409	612496	1810842	1001764	870104	410965	293499	166148
25 Loans from stockholders	2420081	-	486395	240337	251333	302441	797222	116757	145484	64620	10731	4762
26 Mort, notes, bonds, 1 yr or more	5227045	-	514070	566563	377442	568965	1243545	512184	529829	286579	187314	440554
27 Other liabilities	1193173	-	28708	80369	12411	219736	321386	115749	176392	159798	39667	38957
28 Net worth	19699788	-	385484	1165741	1334993	1673596	6221686	3329826	2743693	1367270	983200	494300
29 Capital stock	1287039	-	208357	224066	145488	144278	330875	89384	71754	31253	31408	10175
30 Paid-in or capital surplus	1755867	-	183783	149053	70543	255002	596305	177568	132942	99902	49602	41167
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	17328439	-	19479	820917	1153740	1412438	5501606	3143140	2661539	1259774	908034	447772
34 Less: Cost of treasury stock	671556	-	*26134	*28294	*34778	138123	207100	80267	122542	*23659	5844	4815
35 Total receipts	146854927	804847	19826073	12859353	12266517	14974107	36785355	18595597	16646110	7028099	4721270	2347601
36 Business receipts	145913340	736912	19785050	12808758	12188505	14893845	36491092	18508293	16533729	6959179	4691754	2316223
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	29334	-	-	-	*173	*2149	6110	1245	6798	8745	3715	399
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	169385	-	*3904	21576	16284	18847	51114	17735	30243	6256	2989	437
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	742868	*67935	37119	29018	61555	59265	237039	68323	75341	53919	22812	30542
47 Total deductions	139397328	692416	18275408	12002387	11589524	14169876	35259448	17834166	16028318	6730449	4540362	2274975
48 Cost of sales and operations	109295026	384010	11511095	7351210	8746473	11033419	28507870	15531932	14073528	5988663	4125849	2040977
49 Compensation of officers	4961253	*15407	1193303	774668	412017	532887	1217976	379975	248776	106750	60422	19073
50 Repairs	680632	7951	101886	169096	60680	90641	139817	48697	41586	7750	3982	8546
51 Bad debts	188512	*33643	5015	13513	16370	32292	51137	16390	8747	7507	2384	1514
52 Rent paid on business property	1134911	*25480	289519	173558	126861	124393	235775	68311	64811	14168	8257	3778
53 Taxes paid	2917430	19576	563558	361945	274513	360913	720179	286109	224736	60988	29731	15182
54 Interest paid	759357	*9014	102393	74050	66830	98236	189422	66349	66953	41703	18042	26364
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	31032	-	2671	4145	1734	4846	8144	3089	2215	2323	1362	505
57 Depreciation	1929228	*11114	251233	239568	145702	201192	471642	226430	206984	88586	80131	6646
58 Depletion	13601	-	-	-	-	-	*2235	*3953	*2668	*1931	2634	180
59 Advertising	427974	*1790	102312	58849	31193	65736	74290	30668	31151	14970	9683	7332
60 Pension, prof sh, stock, annuity	563105	-	37575	53356	*12520	32922	190749	100201	76415	31493	21679	6196
61 Employee benefit programs	981700	*9599	130815	98530	94800	97155	297733	98633	108889	27125	15994	2426
62 Net loss, noncapital assets	4624	*1945	*145	-	*38	*1148	900	*55	*50	*251	92	-
63 Other deductions	15508944	172887	3983888	2629899	1599795	1494096	3151579	973374	870812	336240	160120	136254
64 Total receipts less total deducts	7457599	112431	1550665	856966	676993	804231	1525907	761430	617792	297650	180908	72626
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	7428265	112431	1550665	856966	676820	802082	1519797	760185	610994	288905	177193	72227
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7428265	112431	1550665	856966	676820	802082	1519797	760185	610994	288905	177193	72227
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	15540	-	-	-	-	-	*5482	*5135	3386	*902	635	-
75 Income tax before credits, total	5625	-	-	-	-	-	*1986	*1469	1203	*536	431	-
76 Regular tax	4758	-	-	-	-	-	*1811	*1226	1183	*316	222	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	5625	-	-	-	-	-	*1986	*1469	1203	*536	431	-

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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 or more
1 Number of returns	73452	3010	27396	9903	8120	7647	12291	2502	1795	527	184	79
2 Total assets	129075054	-	959546	1565875	2934093	5472391	28885176	16970892	27538120	18030848	12407156	14310956
3 Cash	11213761	-	145448	339766	423718	735638	3302135	1493114	2088444	1299653	645244	740600
4 Notes and accounts receivable	33474519	-	184301	379543	829449	1615826	8240409	4690701	7045945	4545171	2840069	3103104
5 Less: Allowance for bad debts	593818	-	*272	*2248	6588	7341	97027	79345	118008	107106	54255	121629
6 Inventories	29617482	-	124110	194358	502774	1162455	6624054	4160176	6769203	4349639	2957632	2773082
7 Investments in govt. obligations, Total	934877	-	-	-	-	*16462	*56660	123895	240278	217196	129480	150906
8 Tax-exempt securities	811688	-	-	-	*31	*12136	128908	181190	250675	108249	108392	22106
9 Other current assets	5011906	-	32115	23133	88464	150101	847729	675431	993262	676033	558892	966746
10 Loans to stockholders	1053622	-	30849	*20872	102000	83139	263648	119284	176866	109006	120932	27027
11 Mortgage and real estate loans	188633	-	*12773	-	*10391	*21280	*26400	*16936	68019	4517	17064	11254
12 Other investments	6739516	-	*2855	51040	75227	213430	1109540	737245	1429734	735296	934276	1450873
13 Depreciable assets	81675183	-	1097035	1474829	2417042	3818813	18759487	10178926	17011668	11430069	7120152	8367161
14 Less: Accumulated depreciation	47636832	-	726403	1013701	1613981	2534675	11565070	6031475	9649041	6387344	3729533	4385611
15 Depletable assets	514155	-	*6468	*37012	-	*24636	*6480	*66069	66978	*129440	72996	104076
16 Less: Accumulated depletion	108610	-	*1679	*9651	-	*17743	*4304	*14495	25101	*9547	23573	2517
17 Land	2329196	-	*4737	*17215	31675	68221	530892	309905	514229	317331	280727	254262
18 Intangible assets (Amortizable)	2744158	-	45945	61361	66274	124168	550628	298913	444449	303725	269470	579226
19 Less: Accumulated amortization	1254627	-	30021	25918	37789	49235	284178	183725	185184	135683	124641	198252
20 Other assets	2360246	-	31285	18261	45406	35079	388784	228145	415705	445205	283834	468540
21 Total liabilities	129075054	-	959546	1565875	2934093	5472391	28885176	16970892	27538120	18030848	12407156	14310956
22 Accounts payable	17097043	-	140113	180459	530245	878973	4377997	2376625	3599302	2172364	1523247	1317718
23 Mort, notes, and bonds under 1 yr	12183030	-	97116	117793	252821	519848	2902057	2136970	2602004	1733113	943265	878043
24 Other current liabilities	9853064	-	99532	157009	172809	384450	1917253	1307011	2136291	1361942	1062946	1253819
25 Loans from stockholders	4717785	-	401778	151931	311311	410476	1415118	636129	699271	251304	210900	229567
26 Mort, notes, bonds, 1 yr or more	18401057	-	221449	165263	380952	938177	3436474	1819820	3733960	2505074	2062971	3136916
27 Other liabilities	2520441	-	*6557	*60304	35802	124562	453146	259284	437485	379713	241298	522289
28 Net worth	64302634	-	-6999	733117	1250152	2215906	14383131	8435053	14329806	9627337	6362528	6972604
29 Capital stock	3614765	-	249810	99526	230844	343929	1232796	497343	466286	252964	166577	74690
30 Paid-in or capital surplus	4439587	-	46530	55801	142654	281548	1165870	406202	893553	635114	478792	333524
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	58957499	-	-287239	595489	946568	1869344	12801390	7781773	13491804	9042771	5904957	6810643
34 Less: Cost of treasury stock	2709216	-	*16099	*17699	69914	278916	816925	250265	521837	303511	187798	246253
35 Total receipts	290891661	3461069	5019640	6022057	9270423	15043992	70388976	40887013	57742690	36103488	23399695	23552617
36 Business receipts	288380690	3239543	4984725	5996815	9207733	14918721	69810815	40514927	57381049	35882811	23171218	23272333
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	77985	*431	-	-	*31	*500	10910	10543	16641	14684	9756	14488
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	389783	135148	*22200	*4643	18598	36795	64672	22704	39759	16253	14018	14992
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	2043203	85946	12716	20600	44061	87976	502578	338839	305241	189739	204703	250804
47 Total deductions	270548177	3064714	4573681	5520186	8575025	14037108	65520847	38442296	53778771	33622091	21761116	21652341
48 Cost of sales and operations	197332339	2180078	2150079	3124775	5290341	9564434	47012724	29283507	40687056	25609762	16675166	15754418
49 Compensation of officers	10140283	84997	349556	425070	688114	901123	3405959	1340761	1647531	741925	321029	234218
50 Repairs	1205832	25380	53093	89427	54140	76225	301780	117898	175148	112316	76172	124253
51 Bad debts	633252	8230	*8740	16099	20487	45070	169799	103022	110208	60984	35607	55005
52 Rent paid on business property	2419952	21515	208971	201898	200980	225155	610458	220809	297186	146012	127070	159899
53 Taxes paid	5951310	101154	156178	199435	268912	366679	1583863	772468	1116533	611435	375129	399525
54 Interest paid	2557417	53720	25299	37062	78822	142563	536795	340149	493303	323139	226690	299876
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	320226	1678	4902	1731	13588	15485	71246	37093	67793	36146	35631	34932
57 Depreciation	6191516	93772	89639	124153	197406	309048	1403520	720059	1254437	849996	537157	612329
58 Depletion	49267	-	-	*2040	-	-	*3640	*9239	*1984	*27526	1190	3649
59 Advertising	2640155	36841	32316	48349	89052	95668	434619	223995	573064	454367	291662	360222
60 Pension, prof sh, stock, annuity	1331216	7570	*2955	*17356	30602	67679	324935	171110	292905	185411	93047	137645
61 Employee benefit programs	3448732	74862	21450	37508	86462	153585	809297	491539	689882	466002	280347	337798
62 Net loss, noncapital assets	29210	*25	*822	-	*237	*94	8105	1254	9180	1743	3690	4060
63 Other deductions	36297471	374892	1469680	1195284	1555882	2074301	8844107	4609394	6362563	3995327	2681531	3134510
64 Total receipts less total deducts	20343484	396355	445959	501871	695398	1006884	4868129	2444717	3963919	2481397	1638579	1900276
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	20265499	395924	445959	501871	695367	1006384	4857219	2434174	3947278	2466712	1628823	1885787
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	20265499	395924	445959	501871	695367	1006384	4857219	2434174	3947278	2466712	1628823	1885787
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	22916	*78	-	*2466	-	-	6165	*581	6121	2884	2216	2406
75 Income tax before credits, total	16205	*27	-	*863	-	*573	2310	483	5480	3489	2138	842
76 Regular tax	7904	*27	-	*863	-	-	2157	*203	2141	896	775	842
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*595	-	-	-	-	-	-	-	-	*595	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	16205	*27	-	*863	-	*573	2310	483	5480	3489	2138	842

DIVISION 50
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	42772	2359	25120	6081	3202	2652	2550	484	224	65	24	12
2 Total assets	22925774	-	824172	963137	1099539	1846323	5494127	3438059	3630441	2358432	1517119	1754424
3 Cash	2233987	-	124573	144229	133883	220035	634525	266523	294493	175515	151453	88757
4 Notes and accounts receivable	4910911	-	92584	160059	201016	464633	1373856	914087	713133	536223	223814	231506
5 Less: Allowance for bad debts	65129	-	-	-	*888	*2504	6274	21534	16974	6355	5457	5142
6 Inventories	395351	-	*10016	*1756	*10539	*47715	108564	138912	33752	19549	2371	22177
7 Investments in govt. obligations, Total	151166	-	-	-	-	*15033	*2124	*63545	*23064	*41608	5543	250
8 Tax-exempt securities	92200	-	-	-	-	*18862	*744	*3157	*3282	*61	66094	-
9 Other current assets	1370062	-	33237	35032	77632	53015	406117	202548	228060	120288	117855	96279
10 Loans to stockholders	427045	-	65553	*50823	*30953	101814	74954	34230	25191	38061	5059	407
11 Mortgage and real estate loans	34700	-	*718	*4536	-	-	*997	*20661	*6634	*923	232	-
12 Other investments	1352025	-	*16784	*23765	*27235	44317	339348	199690	231607	237503	176779	54996
13 Depreciable assets	21381024	-	1292643	941469	1184239	2032490	5324641	2717664	3150571	1978134	1042849	1716323
14 Less: Accumulated depreciation	11825761	-	882641	542993	747584	1367654	3183735	1463966	1524802	999589	461346	651451
15 Depletable assets	*40228	-	-	-	-	-	-	*23793	*16176	*259	-	-
16 Less: Accumulated depletion	*19425	-	-	-	-	-	-	*12885	*6540	-	-	-
17 Land	659180	-	-	*9196	*18575	*48909	184143	126483	176246	49947	26629	19052
18 Intangible assets (Amortizable)	1391005	-	16936	*17980	76601	87011	208443	204242	295822	173493	170042	140435
19 Less: Accumulated amortization	694867	-	12466	*8131	58300	34105	128902	80754	144567	97541	53561	76541
20 Other assets	1092071	-	66234	125416	145638	116752	154581	101663	125294	90355	48762	117377
21 Total liabilities	22925774	-	824172	963137	1099539	1846323	5494127	3438059	3630441	2358432	1517119	1754424
22 Accounts payable	2778344	-	39908	57647	132320	194423	808660	553299	363763	309651	244849	73825
23 Mort, notes, and bonds under 1 yr	2210597	-	117958	78116	126751	169812	489746	289535	355073	285794	117514	180298
24 Other current liabilities	1804070	-	49732	33869	98488	142860	433640	246752	337214	156357	163983	141174
25 Loans from stockholders	1121515	-	162194	87810	118243	145015	411605	75815	69603	*10510	37455	3266
26 Mort, notes, bonds, 1 yr or more	6448210	-	257631	287034	295502	518904	1447158	684894	1080809	824598	491002	560677
27 Other liabilities	888231	-	*15097	*22222	*64204	62389	226053	79263	154018	54835	33405	176747
28 Net worth	7674807	-	181652	396439	264031	612920	1677265	1508501	1269962	716687	428910	618438
29 Capital stock	916909	-	152670	115379	69988	111551	183702	67913	68543	127266	17056	2842
30 Paid-in or capital surplus	1362633	-	182477	*46390	112321	150446	208229	261035	177728	101691	69581	52734
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	5773374	-	-146164	235609	99183	392217	1466206	1225800	1081642	498446	342830	577605
34 Less: Cost of treasury stock	378109	-	*7331	*939	*17461	41294	180872	*46247	*57950	*10717	557	14742
35 Total receipts	55661388	395448	7093769	3519132	3394613	5188287	14179679	7464211	6386658	3927965	2195431	1916194
36 Business receipts	54536299	242032	6975394	3508110	3314272	5111400	13834500	7359481	6314629	3871378	2160130	1844973
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	13131	20	-	*318	-	*590	*1314	*3195	*2917	*166	4214	397
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	365235	79991	*47789	*2568	*7840	*9180	98534	24582	9619	10734	11347	63051
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	746723	73405	70585	8135	72501	67117	245331	76955	59493	45687	19742	7773
47 Total deductions	51939178	226662	6603097	3263398	3144113	4787856	13294624	7042892	6048751	3728678	2099730	1699375
48 Cost of sales and operations	25108097	*91928	3347656	1285904	1643998	2418444	6458025	4340652	2473294	1467123	1003714	577361
49 Compensation of officers	1816103	*4355	279504	312354	121274	208000	479706	165735	111007	67869	49221	17078
50 Repairs	885710	*3944	126119	50924	92452	73556	228358	63283	108894	66711	26780	44688
51 Bad debts	153321	*804	*3212	*4904	*9438	13734	39622	25681	31356	4555	16402	3611
52 Rent paid on business property	1562308	*6937	282201	77725	64269	102272	284585	102600	167839	332433	98740	42708
53 Taxes paid	1747370	11512	166557	159337	106310	161717	476471	183847	207207	123297	76403	74712
54 Interest paid	727643	9115	44535	34633	60079	65623	172600	73944	110102	72190	49857	34964
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	161563	*1495	11891	*2156	13175	7535	12262	22991	23757	33058	21663	11578
57 Depreciation	2098818	25340	157245	99196	114752	178316	525840	228380	288213	191243	113736	176558
58 Depletion	*796	-	-	*594	-	-	-	-	-	*202	-	-
59 Advertising	259025	*1375	31659	7682	29455	30795	56193	22113	33411	16823	24127	5391
60 Pension, prof sh, stock, annuity	163702	68	*5653	*211	*2434	*5162	56330	49015	19339	10169	4524	10797
61 Employee benefit programs	655089	*1380	25102	29916	19637	82504	193955	80973	115271	47279	33444	25628
62 Net loss, noncapital assets	12477	-	*11732	-	-	*527	*48	*44	*126	-	-	-
63 Other deductions	16587157	68410	2110031	1197861	866839	1439672	4310628	1683634	2358934	1295726	581120	674301
64 Total receipts less total deducts	3722210	168786	490671	255734	250500	400431	885055	421320	337907	199287	95701	216819
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	3709079	168766	490671	255416	250500	399841	883741	418125	334990	199121	91487	216422
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	3709079	168766	490671	255416	250500	399841	883741	418125	334990	199121	91487	216422
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6701	-	-	-	-	-	*4480	*77	*9	*407	1726	-0
75 Income tax before credits, total	2341	-	-	-	-	-	*1568	*27	*3	*143	600	-0
76 Regular tax	2341	-	-	-	-	-	*1568	*27	*3	*143	600	-0
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	2341	-	-	-	-	-	*1568	*27	*3	*143	600	-0

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
						Size of Total Assets						
1 Number of returns	262483	8718	114492	54813	30993	19643	26032	4738	2345	475	166	68
2 Total assets	204878066	-	4635907	9066969	10946897	13839247	57798706	33164055	35014812	15992678	11074589	13344204
3 Cash	20109138	-	1082717	1572685	1493139	1923122	6150757	2782923	2571066	975313	729042	828375
4 Notes and accounts receivable	46158255	-	425999	1212815	1953682	3066337	13271594	7719690	9172867	4312511	2477809	2544951
5 Less: Allowance for bad debts	671498	-	*52	*1465	10460	18166	112852	98902	194900	81067	65582	88052
6 Inventories	76541322	-	1353854	3039591	3638941	4372976	22885226	14163073	13187495	5457362	4318947	4123857
7 Investments in govt. obligations, Total	521823	-	-	-	*12692	*8657	73695	*146751	162706	83053	21041	13228
8 Tax-exempt securities	417021	-	*16870	*6202	*6833	*7043	167020	55503	49246	*50904	32739	24659
9 Other current assets	6543253	-	125259	221980	288923	497406	1528077	1008295	1013505	878005	477736	504065
10 Loans to stockholders	2292465	-	149264	236284	205936	229700	677504	230985	377884	111722	40601	32584
11 Mortgage and real estate loans	568916	-	*21314	*89496	*37960	*71309	126958	50917	34310	70119	43463	23070
12 Other investments	7842332	-	15465	137837	326398	437386	1741396	1039372	1522674	884310	534816	1202676
13 Depreciable assets	78084992	-	3811592	4902310	5481717	6201362	21543790	10297747	11081221	4958796	3703590	6102867
14 Less: Accumulated depreciation	44340510	-	2710603	2974361	3367341	3786102	12821372	5576809	5803022	2523524	1851515	2925860
15 Depletable assets	70492	-	*20256	*18443	*15094	-	*780	*296	*12264	*3	1988	1367
16 Less: Accumulated depletion	23902	-	*14178	*1537	*2415	-	*720	*5	*3836	*3	528	679
17 Land	4858469	-	63317	119047	269245	302597	1209943	678023	1009430	386626	210865	609376
18 Intangible assets (Amortizable)	4465061	-	309396	479701	432873	365641	1379485	477200	564806	164906	115647	175407
19 Less: Accumulated amortization	2226537	-	180278	302889	176870	154070	679118	228524	300954	73532	45315	84986
20 Other assets	3666974	-	145715	310831	340551	314049	656544	417520	558048	337174	329244	257299
21 Total liabilities	204878066	-	4635907	9066969	10946897	13839247	57798706	33164055	35014812	15992678	11074589	13344204
22 Accounts payable	37925805	-	759417	1509899	2180298	2903549	10407175	5376341	6390781	3100622	2311399	2986324
23 Mort, notes, and bonds under 1 yr	38257975	-	322313	555809	775985	1269199	11809075	9121563	8200768	2713501	1675673	1814090
24 Other current liabilities	13899257	-	357806	514369	688818	952223	3385849	2240644	2741345	1210267	836831	971104
25 Loans from stockholders	11960775	-	1284840	1382438	1387286	1207731	3143046	1554818	1192047	410758	188699	209111
26 Mort, notes, bonds, 1 yr or more	25033873	-	688757	1422608	1829413	2017094	6470667	3397159	3947543	1770454	1562030	1928147
27 Other liabilities	2201695	-	45919	137270	108994	148756	629762	248486	300746	89249	147361	345153
28 Net worth	75598686	-	1176855	3544575	3976103	5340696	21953131	11225044	12241582	6697827	4352597	5090276
29 Capital stock	6785689	-	665360	653036	856355	775914	2056341	804666	540040	242438	80151	111388
30 Paid-in or capital surplus	7541455	-	437138	795890	523019	916225	2343004	1023768	809208	319010	251583	122611
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	64447455	-	141865	2219108	2811356	4043370	18676677	9863030	11295054	6373760	4085501	4937735
34 Less: Cost of treasury stock	3175912	-	67508	123459	214627	394813	1122890	466420	402720	237380	64637	81459
35 Total receipts	762384762	3944864	32365301	42091373	44327157	52056677	220202500	128491603	122328572	46562429	31476438	38537849
36 Business receipts	754214459	3830131	31966548	41665803	44018669	51598720	217984952	126943167	120975890	45892182	31184198	38154200
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	56083	664	-	-	*1010	*2665	15330	8777	8544	5168	5884	8042
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	571551	45915	156084	42089	49209	35314	74010	50249	63571	19706	9739	25665
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	7542669	68153	242669	383482	258269	419978	2128208	1489411	1280567	645374	276617	349941
47 Total deductions	738865146	3660473	30369837	40037034	42686634	50226489	214408382	125674952	118934995	44994578	30292625	37579149
48 Cost of sales and operations	580853017	2124156	18344696	28580443	29925066	37318359	170697605	104541403	97744370	36204648	24340581	31031690
49 Compensation of officers	16305023	91306	1663866	1491166	1557215	1639422	4752560	2265467	1807757	631034	257084	148149
50 Repairs	3115779	24694	262831	231938	298563	243902	898149	403106	370748	148493	116971	116383
51 Bad debts	1152063	14669	25864	46798	82387	119260	319790	151921	197886	88059	48843	56585
52 Rent paid on business property	11921863	136216	1508935	1416635	1291826	955474	3052956	1226655	1206765	455159	384938	286305
53 Taxes paid	10720957	81829	883575	840629	879001	804231	3061324	1386948	1347549	589784	390492	455596
54 Interest paid	4395781	34886	132670	212219	291391	336603	1271252	709244	704396	274997	215998	212124
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	554736	13702	34623	42491	33779	39923	179534	70179	78367	21245	14563	26329
57 Depreciation	6056004	51650	284377	380011	392518	414983	1651724	822134	873986	421408	311279	451934
58 Depletion	5280	-	*809	-	*-0	*645	*1122	*2	-	-	64	2639
59 Advertising	8019439	70121	415677	550091	499761	609798	2103589	1217470	1271789	519535	351037	410571
60 Pension, prof sh, stock, annuity	1391757	17975	51941	41620	86062	110569	431120	177393	215712	86414	74352	98601
61 Employee benefit programs	3239372	19343	76772	89704	142170	201814	937585	497095	565099	230084	198035	281671
62 Net loss, noncapital assets	34478	*2454	*2463	*801	*10449	*1972	6493	5517	3282	287	436	323
63 Other deductions	91099598	977473	6680738	6112489	7196445	7429535	25043579	12200420	12547289	5323433	3587951	4000247
64 Total receipts less total deducts	23519616	284391	1995464	2054339	1640523	1830188	5794117	2816651	3393577	1567851	1183813	958700
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	23463533	283727	1995464	2054339	1639513	1827523	5778787	2807874	3385033	1562684	1177930	950658
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	23463533	283727	1995464	2054339	1639513	1827523	5778787	2807874	3385033	1562684	1177930	950658
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	36039	*20	-	-	*268	*100	9961	1754	8083	*11833	2446	1576
75 Income tax before credits, total	22650	*7	*112	-	*94	*35	6098	2438	4431	5515	2401	1520
76 Regular tax	12428	*7	-	-	*94	*35	3480	611	2784	*4025	854	539
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*524	-	-	-	-	-	*278	-	*246	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	22650	*7	*112	-	*94	*35	6098	2438	4431	5515	2401	1520

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	77429	1458	31247	11895	8858	8179	11884	2204	1261	309	99	36
2 Total assets	97083202	-	1112852	2019736	3104817	5722581	26762733	15615620	19153897	10395566	6540695	6654708
3 Cash	8570996	-	274405	391487	409856	699855	2917371	1308744	1233768	574461	460265	300784
4 Notes and accounts receivable	31692763	-	152150	567455	959720	1961188	9226231	5293573	6652362	3365756	1771218	1743111
5 Less: Allowance for bad debts	458939	-	-	-	*3023	13022	79936	74512	139049	59921	42044	47432
6 Inventories	32393634	-	213888	514917	875317	1746369	8606709	5352390	6407830	3608558	2531605	2536049
7 Investments in govt. obligations, Total	335734	-	-	-	*9181	-	*54002	*84332	*112335	53429	9227	13228
8 Tax-exempt securities	247679	-	-	-	-	*2558	80941	*41735	*41956	*39327	16503	24659
9 Other current assets	3284358	-	30091	57436	87854	223742	686795	467778	586749	610447	370772	162693
10 Loans to stockholders	925773	-	83593	*53772	63986	103714	328510	94094	125673	27956	33485	10991
11 Mortgage and real estate loans	238462	-	-	-	*33194	*10334	58942	19619	22706	*43066	39503	11097
12 Other investments	4391832	-	*9810	*17982	88185	94841	874217	574570	953633	602587	377943	798064
13 Depreciable assets	28845226	-	776949	818245	1284083	1964322	8716877	4557608	5164483	2434310	1590659	1537690
14 Less: Accumulated depreciation	17011668	-	489732	476559	872298	1366013	5459764	2649737	2810357	1297568	851293	738348
15 Depletable assets	*4990	-	-	-	-	-	*780	*290	*1425	-	1988	506
16 Less: Accumulated depletion	*1539	-	-	-	-	-	*720	-	-	-	528	290
17 Land	1353381	-	*29466	*13945	35480	61376	407065	200799	319094	144921	65311	75924
18 Intangible assets (Amortizable)	1562026	-	21284	73793	66410	176547	370572	253086	334266	81738	56549	127782
19 Less: Accumulated amortization	744038	-	5173	48887	13434	69640	192220	109978	188958	35557	21073	59118
20 Other assets	1452532	-	16120	36149	80307	126409	166361	201228	335981	202055	130603	157319
21 Total liabilities	97083202	-	1112852	2019736	3104817	5722581	26762733	15615620	19153897	10395566	6540695	6654708
22 Accounts payable	23484785	-	238588	485177	910377	1616622	6478476	3512214	4537057	2366374	1465038	1874862
23 Mort, notes, and bonds under 1 yr	13257530	-	131590	108848	199148	425771	3158618	2235430	3051951	1639830	1240930	1065414
24 Other current liabilities	6113205	-	72435	91058	151772	345500	1377410	1101912	1416107	742848	404177	409986
25 Loans from stockholders	4872189	-	239127	241065	420335	440098	1712850	848825	609838	234799	89279	35974
26 Mort, notes, bonds, 1 yr or more	8987820	-	145471	290031	364187	602146	2075320	1326251	1777986	932709	629023	844694
27 Other liabilities	998917	-	*-14192	*33764	42887	38556	289092	161003	153345	72961	60457	161044
28 Net worth	39368756	-	299832	769792	1016111	2253888	11670967	6429986	7607613	4406044	2651791	2262732
29 Capital stock	2524154	-	111388	81616	221374	368748	782789	362032	285932	186829	56600	66845
30 Paid-in or capital surplus	2916885	-	108429	147089	96822	234963	1051296	409878	392719	226757	170914	78017
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	35644362	-	88994	584813	804196	1820920	10518124	5959276	7122821	4118643	2471192	2155384
34 Less: Cost of treasury stock	1716644	-	*8979	*43727	106280	170744	681241	301201	193859	126184	46915	37514
35 Total receipts	339546076	1719772	7777389	11065841	13885923	23330723	97112806	53347959	60674049	30088985	19153154	21389475
36 Business receipts	336800378	1695124	7750234	10967615	13786148	23105225	96453794	52846091	60276361	29695673	19014315	21209797
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	33558	655	-	-	*67	*1406	8087	6771	7206	3749	4170	1447
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	151842	*5234	*7507	*13699	*9046	10931	43236	28567	14594	6638	3563	8826
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	2560299	18758	19647	84526	90662	213161	607689	466531	375888	382924	131107	169406
47 Total deductions	328362205	1581362	7088573	10499064	13351018	22494224	94179916	51904948	58617901	29108408	18462737	21074055
48 Cost of sales and operations	268754394	877570	4576449	8766028	10167513	17618832	75827650	42934679	49052083	24402055	15782964	18748573
49 Compensation of officers	8331955	51201	624917	365240	580360	885030	2656984	1275342	1156437	475189	165014	96239
50 Repairs	1041029	10335	40370	24785	65901	68479	339232	179412	155754	71824	46515	38421
51 Bad debts	664056	8140	*9388	13996	20178	62503	215792	113216	118566	57764	27612	16900
52 Rent paid on business property	2941394	38274	181254	138321	227230	287519	873498	383495	393451	208040	111655	98657
53 Taxes paid	4161487	24481	147158	109578	172992	293123	1381956	643348	680519	321853	184927	201552
54 Interest paid	1792986	12895	32266	46358	70197	101033	480254	305843	356499	165969	119517	102155
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	217909	*7822	3517	6415	6372	13481	59346	39236	42854	11454	7494	19918
57 Depreciation	2292989	19603	58739	63018	96553	146864	669948	368375	411477	207881	135468	115062
58 Depletion	*2135	-	-	-	-	*645	*-0	-	-	-	64	1427
59 Advertising	1674043	43096	41433	50866	63377	93120	366186	221575	373347	211281	88549	121212
60 Pension, prof sh, stock, annuity	853522	17543	*30600	16912	35830	70908	292238	110555	154826	60594	40366	23150
61 Employee benefit programs	1308031	9964	13448	7174	34063	87203	377760	215177	254218	131511	94378	83134
62 Net loss, noncapital assets	8258	-	-	-	-	*608	3677	2625	1009	174	79	85
63 Other deductions	34318019	460439	1329036	890371	1810452	2764876	10635393	5112069	5466861	2782818	1658134	1407570
64 Total receipts less total deducts	11183871	138409	688816	566777	534905	836500	2932890	1443011	2056148	980577	690417	315421
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	11150313	137754	688816	566777	534838	835093	2924803	1436240	2048942	976828	686247	313973
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	11150313	137754	688816	566777	534838	835093	2924803	1436240	2048942	976828	686247	313973
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	9499	*20	-	-	-	*100	*948	*1227	6071	*83	973	78
75 Income tax before credits, total	9001	*7	-	-	-	*35	1302	*2033	3201	*753	1456	215
76 Regular tax	3272	*7	-	-	-	*35	*328	*426	2080	*29	341	27
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*142	-	-	-	-	-	-	-	*142	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	9001	*7	-	-	-	*35	1302	*2033	3201	*753	1456	215

DIVISION 62
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
1 Number of returns	184041	7260	82488	42732	22134	11465	14099	2525	1077	163	66	32
2 Total assets	107341381	-	3505470	7012952	7842081	8116667	30923041	17485981	15772713	5459085	4533895	6689497
3 Cash	11460461	-	798682	1176796	1083282	1223268	3212090	1468828	1310518	390630	268777	527591
4 Notes and accounts receivable	14342404	-	273850	630485	993962	1105149	4017520	2407079	2489330	916598	706591	801841
5 Less: Allowance for bad debts	211706	-	*52	*1465	*7437	*5144	32916	24009	55851	20674	23538	40620
6 Inventories	44021679	-	1139967	2510758	2763624	2626606	14230553	8799635	6756431	1818955	1787342	1587808
7 Investments in govt. obligations, Total	186090	-	-	-	*3511	*8657	*19692	*62420	*50372	*29624	11814	-
8 Tax-exempt securities	169341	-	*16870	*6202	*6833	*4486	86080	*13768	*7290	*11577	16235	-
9 Other current assets	3248784	-	93274	164467	201070	273664	840679	538540	425992	262762	106964	341372
10 Loans to stockholders	1358999	-	60397	182512	141951	125986	346617	136848	252212	83767	7116	21594
11 Mortgage and real estate loans	323866	-	*21314	*89496	*4766	*60975	68016	*24710	11604	*27052	3960	11973
12 Other investments	3443749	-	*5655	119855	238213	342545	863387	464801	566887	280921	156873	404612
13 Depreciable assets	49065984	-	3034643	4076164	4197634	4237040	12802908	5705945	5908059	2425482	2112931	4565177
14 Less: Accumulated depreciation	27247777	-	2220871	2490914	2495043	2420090	7346194	2911082	2986811	1189037	1000223	2187513
15 Depletable assets	65502	-	*20256	*18443	*15094	-	-	*5	*10839	*3	-	860
16 Less: Accumulated depletion	22363	-	*14178	*1537	*2415	-	-	*5	*3836	*3	-	389
17 Land	3504399	-	33851	105102	233765	241221	802775	476637	690337	241705	145554	533452
18 Intangible assets (Amortizable)	2901047	-	288111	405908	366463	189094	1008422	224115	230540	81670	59098	47625
19 Less: Accumulated amortization	1481463	-	175105	254002	163436	84430	486771	118546	111996	37067	24242	25868
20 Other assets	2212385	-	128808	274681	260244	187640	490182	216293	220796	135119	198641	99980
21 Total liabilities	107341381	-	3505470	7012952	7842081	8116667	30923041	17485981	15772713	5459085	4533895	6689497
22 Accounts payable	14351525	-	520828	1017564	1269921	1286927	3912197	1852573	1815170	718522	846362	1111461
23 Mort, notes, and bonds under 1 yr	24896854	-	190722	445799	576837	843428	8626472	6878084	5118501	1033592	434743	748675
24 Other current liabilities	7759401	-	282125	420714	537046	606723	2004259	1135778	1315230	463755	432654	561117
25 Loans from stockholders	7050173	-	1045713	1137731	966951	767633	1402331	701316	580622	175317	99421	173138
26 Mort, notes, bonds, 1 yr or more	16006309	-	543287	1131187	1465227	1414948	4381970	2069982	2169556	813694	933006	1083453
27 Other liabilities	1199224	-	60110	99953	66107	110200	340670	87483	147401	16288	86904	184109
28 Net worth	36077896	-	862684	2760003	2959992	3086808	10255143	4760765	4626233	2237918	1700806	2827544
29 Capital stock	4253859	-	551319	569555	634982	407166	1270655	442546	254105	55437	23550	44543
30 Paid-in or capital surplus	4610586	-	328709	648801	426197	681262	1277966	613872	416477	92041	80668	44594
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	28672719	-	41185	1621379	2007160	2222449	8148170	3869565	4164513	2201636	1614309	2782352
34 Less: Cost of treasury stock	1459268	-	58529	79732	108347	224069	441649	165219	208861	111196	17722	43945
35 Total receipts	421353542	2225092	24279676	30882724	30441233	28725953	122674286	74972916	61438295	16241709	12323284	17148373
36 Business receipts	416001633	2135007	23908077	30555379	30232521	28493494	121118963	73935119	60543117	15965669	12169883	16944403
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	22128	9	-	-	*943	*1259	7243	2006	941	1419	1714	6595
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	419598	*40681	148577	28390	40163	24383	30695	21669	48958	13067	6176	16840
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	4910182	49395	223022	298955	167607	206817	1517385	1014122	845279	261554	145510	180535
47 Total deductions	409070665	2079111	22985491	29409126	29335615	27732265	119822555	73603633	60102970	15664917	11829887	16505094
48 Cost of sales and operations	311130689	1246586	13609773	19728484	19757553	19699527	94551533	61481319	48550810	11664370	8557617	12283118
49 Compensation of officers	7906774	40105	1019251	1117926	976854	754391	2067489	987977	645046	153757	92069	51910
50 Repairs	2069939	14359	222257	206829	232662	175423	557273	222824	214481	75413	70456	77962
51 Bad debts	484824	*6529	16476	32802	62209	56757	102561	38332	78444	29797	21231	39685
52 Rent paid on business property	8943666	97942	1304788	1276772	1064596	667956	2177179	841855	812733	238915	273283	187648
53 Taxes paid	6538095	57348	728440	729738	706009	511108	1675997	741263	664312	264271	205564	254045
54 Interest paid	2592236	21991	100404	165687	221195	235571	788107	402302	344941	105587	96481	109970
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	336283	*5880	31107	36076	27406	26443	120189	30943	35513	9246	7069	6412
57 Depreciation	3741981	32047	225638	316299	295965	268118	980218	450494	461408	199112	175811	336872
58 Depletion	*3145	-	*809	-	*-0	-	*1122	*2	-	-	-	1212
59 Advertising	6336924	27025	372249	499168	436385	516678	1734820	994793	898186	305775	262487	289359
60 Pension, prof sh, stock, annuity	534846	*432	21341	24707	50232	39661	136458	66838	60886	24854	33986	75450
61 Employee benefit programs	1922782	9379	59634	80766	108107	114610	559442	281918	308926	97806	103657	198536
62 Net loss, noncapital assets	26217	*2454	*2463	*801	*10449	*1363	2816	2892	2273	*110	357	237
63 Other deductions	56502261	517034	5270861	5193071	5385992	4664660	14367351	7059884	7025011	2495904	1929817	2592677
64 Total receipts less total deducts	12282877	145982	1294185	1473598	1105618	993689	2851731	1369283	1335325	576792	493396	643279
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	12260749	145973	1294185	1473598	1104675	992430	2844487	1367277	1334384	575373	491683	636684
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	12260749	145973	1294185	1473598	1104675	992430	2844487	1367277	1334384	575373	491683	636684
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	26540	-	-	-	*268	-	*9013	*527	*2012	*11750	1472	1498
75 Income tax before credits, total	13650	-	*112	-	*94	-	4796	*405	1230	*4762	945	1306
76 Regular tax	9156	-	-	-	*94	-	*3153	*184	*704	*3996	514	511
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*381	-	-	-	-	-	*278	-	*104	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	13650	-	*112	-	*94	-	4796	*405	1230	*4762	945	1306

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 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 or more
1 Number of returns	1012	-	*758	*186	-	-	*49	*9	*7	*3	**	-
2 Total assets	453483	-	*17585	*34281	-	-	*112932	*62454	*88202	*138028	**	-
3 Cash	*77680	-	*9630	*4402	-	-	*21296	*5351	*26780	*10222	**	-
4 Notes and accounts receivable	*123088	-	-	*14876	-	-	*27842	*19037	*31176	*30157	**	-
5 Less: Allowance for bad debts	*853	-	-	-	-	-	-	*381	-	*472	**	-
6 Inventories	*126009	-	-	*13916	-	-	*47963	*11047	*23234	*29849	**	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	**	-
9 Other current assets	*10112	-	*1894	*77	-	-	*604	*1978	*764	*4796	**	-
10 Loans to stockholders	*7693	-	*5274	-	-	-	*2377	*42	-	-	**	-
11 Mortgage and real estate loans	*6588	-	-	-	-	-	-	*6588	-	-	**	-
12 Other investments	*6750	-	-	-	-	-	*3792	*2	*2154	802	**	-
13 Depreciable assets	*173782	-	-	*7901	-	-	*24005	*34194	*8678	*99004	**	-
14 Less: Accumulated depreciation	*81066	-	-	*6889	-	-	*15413	*15989	*5855	*36919	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	**	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	**	-
17 Land	*689	-	-	-	-	-	*103	*586	-	-	**	-
18 Intangible assets (Amortizable)	*1988	-	-	-	-	-	*490	-	-	*1498	**	-
19 Less: Accumulated amortization	*1036	-	-	-	-	-	*128	-	-	*908	**	-
20 Other assets	*2057	-	*786	-	-	-	-	-	*1271	-	**	-
21 Total liabilities	453483	-	*17585	*34281	-	-	*112932	*62454	*88202	*138028	**	-
22 Accounts payable	*89496	-	-	*7158	-	-	*16503	*11554	*38554	*15726	**	-
23 Mort, notes, and bonds under 1 yr	*103591	-	-	*1162	-	-	*23985	*8050	*30316	*40078	**	-
24 Other current liabilities	*26651	-	*3246	*2597	-	-	*4180	*2954	*10009	*3665	**	-
25 Loans from stockholders	*38414	-	-	*3641	-	-	*27865	*4677	*1588	643	**	-
26 Mort, notes, bonds, 1 yr or more	*39744	-	-	*1390	-	-	*13377	*926	-	*24051	**	-
27 Other liabilities	*3553	-	-	*3553	-	-	-	-	-	-	**	-
28 Net worth	152034	-	*14339	*14780	-	-	*27021	*34293	*7736	*53865	**	-
29 Capital stock	7676	-	*2652	*1865	-	-	*2897	*87	*4	*172	**	-
30 Paid-in or capital surplus	*13985	-	-	-	-	-	*13742	*17	*13	*213	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	**	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	**	-
33 Retained earnings (S CORP)	130373	-	*11687	*12916	-	-	*10382	*34189	*7719	*53481	**	-
34 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	-	**	-
35 Total receipts	1485144	-	*308236	*142808	-	-	*415408	*170728	*216228	*231736	**	-
36 Business receipts	*1412448	-	*308236	*142808	-	-	*412196	*161957	*156412	*230840	**	-
37 Interest	-	-	-	-	-	-	-	-	-	-	**	-
38 Interest on govt. obligations, State and local	*397	-	-	-	-	-	-	-	*397	-	**	-
39 Rents	-	-	-	-	-	-	-	-	-	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	**	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	**	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	**	-
43 Net gain, noncapital assets	*111	-	-	-	-	-	*79	*14	*19	-	**	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	**	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	**	-
46 Other receipts	*72188	-	-	-	-	-	*3134	*8758	*59400	*896	**	-
47 Total deductions	1432276	-	*295772	*128844	-	-	*405911	*166371	*214124	*221253	**	-
48 Cost of sales and operations	*967934	-	*158474	*85931	-	-	*318423	*125406	*141478	*138223	**	-
49 Compensation of officers	*66294	-	*19699	*7999	-	-	*28087	*2148	*6273	2088	**	-
50 Repairs	*4811	-	*205	*323	-	-	*1644	*870	*513	*1256	**	-
51 Bad debts	*3183	-	-	-	-	-	*1436	*372	*876	*498	**	-
52 Rent paid on business property	*36803	-	*22892	*1542	-	-	*2280	*1305	*581	*8203	**	-
53 Taxes paid	21374	-	*7977	*1312	-	-	*3371	*2337	*2717	*3660	**	-
54 Interest paid	*10559	-	-	*174	-	-	*2890	*1098	*2956	*3440	**	-
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	**	-
56 Amortization	544	-	-	-	-	-	-	-	-	544	**	-
57 Depreciation	*21033	-	-	*694	-	-	*1558	*3265	*1101	*14415	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	**	-
59 Advertising	*8472	-	*1995	*58	-	-	*2583	*1102	*257	*2478	**	-
60 Pension, prof sh, stock, annuity	*3389	-	-	-	-	-	*2423	-	-	*966	**	-
61 Employee benefit programs	*8559	-	*3690	*1764	-	-	*382	-	*1955	*768	**	-
62 Net loss, noncapital assets	3	-	-	-	-	-	-	-	-	3	**	-
63 Other deductions	279318	-	*80842	*29047	-	-	*40834	*28467	*55418	*44710	**	-
64 Total receipts less total deducts	52868	-	*12464	*13964	-	-	*9497	*4357	*2104	*10483	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	**	-
66 Net income, total	52471	-	*12464	*13964	-	-	*9497	*4357	*1707	*10483	**	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	**	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	**	-
69 Net income, Form 1120S	52471	-	*12464	*13964	-	-	*9497	*4357	*1707	*10483	**	-
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	**	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	**	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	**	-
74 Income subject to tax	-	-	-	-	-	-	-	-	-	-	**	-
75 Income tax before credits, total	-	-	-	-	-	-	-	-	-	-	**	-
76 Regular tax	-	-	-	-	-	-	-	-	-	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	**	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	**	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	**	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	**	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	**	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	**	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	**	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	**	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	**	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	**	-
87 Income tax after credits, total	-	-	-	-	-	-	-	-	-	-	**	-

DIVISION 70
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	96646	3815	55531	13855	8927	5821	7180	866	419	136	58	37
2 Total assets	55571917	-	1504859	2276240	3235246	4174584	14471545	5810434	6291332	4699677	3948739	9159260
3 Cash	6030606	-	548061	567469	554050	504961	1697464	557578	572557	363294	201531	463640
4 Notes and accounts receivable	9846510	-	119343	283682	318922	809688	2170078	928777	1550953	1194807	601115	1869145
5 Less: Allowance for bad debts	99959	-	*185	*554	*1756	*1174	25414	*8792	10075	17813	9788	24409
6 Inventories	4583888	-	*11681	166864	233278	553414	1853374	500774	385099	315373	260993	303038
7 Investments in govt. obligations, Total	1242459	-	-	-	-	*7780	*40497	*72923	*51025	*52800	108351	909083
8 Tax-exempt securities	313136	-	*3506	*31615	*18641	-	*97893	*43688	*46940	*7811	63040	-
9 Other current assets	5904587	-	95997	130585	388052	371416	1508140	570927	691269	375594	762667	1009940
10 Loans to stockholders	1257066	-	161548	179287	116408	119830	180950	261310	90645	50169	63775	33144
11 Mortgage and real estate loans	4762826	-	*16265	*92482	*72549	148414	595280	350953	511314	335748	630532	2009288
12 Other investments	8608469	-	75598	228227	405252	318928	2327310	801687	1316253	951163	669933	1514119
13 Depreciable assets	12283836	-	1209173	817373	1037850	1123125	3253725	1527699	1007352	974646	556082	776811
14 Less: Accumulated depreciation	5204194	-	883796	416515	421601	436006	1200048	540759	348965	442225	197791	316488
15 Depletable assets	*119504	-	*17792	*12105	*10224	*16052	-	*4089	*1016	-	58226	-
16 Less: Accumulated depletion	*58733	-	*796	*4262	*3115	*6484	-	*1544	*1016	-	41515	-
17 Land	3475446	-	76615	89381	269018	227231	1291979	482610	245913	368332	148590	275780
18 Intangible assets (Amortizable)	1024904	-	137929	48454	83235	176974	275091	103872	32658	17367	8938	140385
19 Less: Accumulated amortization	528698	-	122604	15913	20194	90616	124554	72113	13048	10926	2692	56039
20 Other assets	2010264	-	38731	65962	174432	331051	529780	226755	161440	163536	66752	251823
21 Total liabilities	55571917	-	1504859	2276240	3235246	4174584	14471545	5810434	6291332	4699677	3948739	9159260
22 Accounts payable	4747060	-	93308	133898	225834	407470	1229851	747267	403288	401045	286622	818476
23 Mort, notes, and bonds under 1 yr	9281731	-	89484	151180	237516	546395	1699379	850054	1284148	1007861	1102282	2313432
24 Other current liabilities	6131786	-	158988	139955	264305	256184	1173503	554721	708227	376158	504006	1995737
25 Loans from stockholders	4523701	-	467715	285740	459051	525645	1510326	652257	348446	93281	144301	36940
26 Mort, notes, bonds, 1 yr or more	11359661	-	239214	389410	593690	849090	3386092	1182091	1208905	965424	544732	2001012
27 Other liabilities	2094791	-	73672	117278	168456	157533	651372	117051	192906	260702	156906	198916
28 Net worth	17433187	-	382477	1058780	1286393	1432266	4821022	1706993	2145412	1595205	1209889	1794748
29 Capital stock	2244660	-	282978	260846	256193	286404	738564	165105	158439	53056	21223	21853
30 Paid-in or capital surplus	6566898	-	196123	257735	598653	523563	2161168	971749	908015	420238	311559	218095
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	9209087	-	-86882	637511	470613	683926	2140276	621959	1091821	1163447	925304	1561111
34 Less: Cost of treasury stock	587458	-	*9741	*97312	39066	*61627	218986	51820	12863	*41536	48196	6310
35 Total receipts	49655428	639721	9798293	4643258	5081942	3689938	11618041	3980834	3727215	2072622	1523614	2879951
36 Business receipts	45259368	605548	9499680	4311108	4801341	3397632	10616804	3742894	3105706	1693603	1283165	2201886
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	30746	*1001	*266	*723	*255	*93	7792	4996	6804	3284	542	4990
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	293633	*19234	*249	*75	*33328	*20693	83005	9048	7436	3594	2111	114860
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	4071682	*13938	298097	331351	247017	271520	910439	223897	607270	372141	237796	558215
47 Total deductions	41525549	499841	8092560	3963133	4288065	3022547	9565569	3466005	3178791	1723609	1305984	2419444
48 Cost of sales and operations	12371457	*100133	1466839	426699	1483703	1112246	3384624	1668578	832892	572112	488429	835201
49 Compensation of officers	4746046	*35842	869662	712082	579218	196104	986486	264972	452263	246485	89995	312937
50 Repairs	251921	*481	53225	25005	23492	22601	57574	22539	15176	9011	7982	14834
51 Bad debts	159719	*447	*4408	*9028	8039	20002	36503	13040	17816	41679	5718	3039
52 Rent paid on business property	1166925	*10395	299675	127125	122105	128699	234353	64325	80872	41799	16747	40830
53 Taxes paid	1165889	19929	220508	142085	138689	91935	250211	67688	85743	44180	33826	71096
54 Interest paid	1174777	*2920	46139	166740	39617	85243	264734	108597	127013	97380	82142	154251
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	127589	*852	3599	5458	8038	27019	24988	3771	6351	2781	10097	34636
57 Depreciation	473862	*2305	72639	41991	53278	44729	119571	38967	39415	15644	18946	26377
58 Depletion	*7088	-	*796	-	*6251	-	-	-	*40	-	-	-
59 Advertising	637849	*2112	218200	83466	61480	32604	97692	47877	31045	14848	19438	29088
60 Pension, prof sh, stock, annuity	291968	*832	50400	44926	33313	12238	96257	14908	17312	3209	4412	14161
61 Employee benefit programs	349021	*754	33846	34416	71599	29506	83877	24584	28018	14073	10861	17486
62 Net loss, noncapital assets	21904	*3	*385	*604	*5996	-	*567	*142	*286	*11456	44	2421
63 Other deductions	18579534	322835	4752240	2143510	1653249	1219620	3928130	1126016	1444548	608952	517347	863087
64 Total receipts less total deducts	8129879	139880	1705732	680125	793877	667391	2052472	514829	548424	349012	217631	460507
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	8099133	138878	1705466	679401	793622	667298	2044680	509833	541621	345728	217088	455517
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	8099133	138878	1705466	679401	793622	667298	2044680	509833	541621	345728	217088	455517
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	9782	-	-	-	-	-	*62	*647	-	*3603	4684	786
75 Income tax before credits, total	3712	-	-	-	-	-	*477	*265	-	*1421	1274	275
76 Regular tax	3052	-	-	-	-	-	*22	*220	-	*1261	1274	275
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	3712	-	-	-	-	-	*477	*265	-	*1421	1274	275

1993 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	372172	13934	262101	51443	20112	11887	10822	1274	447	100	37	15
2 Total assets	76841443	-	7026226	8070967	7121679	8382742	21476131	8787302	6565790	3450093	2606117	3354397
3 Cash	12810340	-	2075925	1899040	1542233	1438877	2867882	1424360	779181	360693	213285	208865
4 Notes and accounts receivable	14328980	-	659963	954500	1146856	1426267	4772566	2093825	1525090	814039	443655	492219
5 Less: Allowance for bad debts	277390	-	*12228	*5371	*26701	15008	74191	81531	25759	15592	5919	15091
6 Inventories	3084247	-	302002	286796	263318	427262	826822	427150	349770	102522	40604	58001
7 Investments in govt. obligations, Total	199888	-	*771	-	*17994	*18208	*57869	*24551	*42573	*33155	4766	-
8 Tax-exempt securities	287283	-	*16547	*8719	*34636	*4514	*38281	*46575	*17004	*36539	49768	34700
9 Other current assets	4329356	-	251823	324037	471037	502998	1233663	533739	373548	236889	302419	99203
10 Loans to stockholders	2738322	-	663228	691088	354848	204268	436394	123381	68120	28644	143946	24405
11 Mortgage and real estate loans	335403	-	*10590	*25461	*8199	*82322	105453	*57798	*14425	*4640	25379	1137
12 Other investments	5327377	-	130023	498037	456919	508687	1104571	672490	603353	309634	456509	587154
13 Depreciable assets	59107425	-	8981052	7377601	5645651	6569946	15297107	5343066	4167937	2191579	1051336	2482151
14 Less: Accumulated depreciation	32714341	-	6525036	4618961	3384426	3582878	7587120	2419997	2035554	1065062	402379	1092927
15 Depletable assets	123348	-	*5596	*5809	*5837	*2550	*9079	*37663	-	*56814	-	-
16 Less: Accumulated depletion	43671	-	*3334	*4813	*1287	*2550	*6716	*21184	-	*3788	-	-
17 Land	2999306	-	45747	196996	290109	449811	1108775	206375	261946	179807	38389	221353
18 Intangible assets (Amortizable)	4088626	-	343105	361440	210866	335699	620859	1579108	301261	73414	139974	122900
19 Less: Accumulated amortization	2542825	-	163201	185796	124409	183568	202410	1458761	112343	32927	47676	31736
20 Other assets	2659769	-	243651	256384	209997	195337	867247	198695	235238	139092	152061	162064
21 Total liabilities	76841443	-	7026226	8070967	7121679	8382742	21476131	8787302	6565790	3450093	2606117	3354397
22 Accounts payable	6826022	-	412865	441976	563180	648158	1924376	1304092	681019	422806	180932	246619
23 Mort, notes, and bonds under 1 yr	6462790	-	653212	541521	652551	559471	1843294	695152	650731	382615	253717	230527
24 Other current liabilities	8594382	-	886437	732084	748497	841393	2351024	1025794	783935	556416	311054	357747
25 Loans from stockholders	7067309	-	1677006	1400847	914243	657940	1532205	327502	248928	141328	159292	8017
26 Mort, notes, bonds, 1 yr or more	18360837	-	1301220	1643881	1409799	2187338	5972833	1951841	1330759	682584	723287	1157294
27 Other liabilities	2765560	-	68336	210737	218997	270207	810554	435381	274906	109335	194861	172247
28 Net worth	26764543	-	2027150	3099921	2614413	3218235	7041845	3047540	2595511	1155009	782974	1181945
29 Capital stock	3613670	-	921173	505537	448272	498012	702165	221796	147061	107490	22821	39343
30 Paid-in or capital surplus	5515939	-	879474	781616	549637	579546	1373775	618217	343544	178235	126742	85152
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	19010796	-	469863	1954894	1790640	2269125	5347871	2343009	2176825	917475	653900	1087194
34 Less: Cost of treasury stock	1375862	-	243360	142126	174136	128447	381967	135481	71919	48192	20489	29745
35 Total receipts	218439925	2443721	54809934	29460172	22234925	21522028	51012277	14781546	10694043	5383127	2801463	3296689
36 Business receipts	214009850	2270868	53948343	28781196	21928712	21201016	50244589	14378625	10370717	5249308	2617092	3019385
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	40743	*75	*1729	*1715	*4064	*2967	11647	2999	3718	4637	3007	4185
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	417401	130276	30573	19304	20626	28394	79844	22951	30080	7705	17679	29970
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	3971931	42502	829289	657957	281523	289652	676197	376972	289528	121478	163684	243148
47 Total deductions	197993964	1908285	48569465	26564002	20419991	19573443	47438862	13660742	9642243	4909234	2348460	2959236
48 Cost of sales and operations	66013488	552705	10516925	6456009	6458254	7538487	20126040	6107985	4222056	2543332	895396	596299
49 Compensation of officers	21936902	125720	8411601	4812174	2267215	1788573	3064187	765454	430274	131400	107334	32970
50 Repairs	1802828	12120	419258	259873	169173	204425	415928	135749	76385	35924	23935	50057
51 Bad debts	379646	*3006	25658	44424	34467	34872	114982	55877	21588	23148	6913	14712
52 Rent paid on business property	8229753	93459	2707482	1198179	697829	815392	1617746	384527	299930	117193	107749	190268
53 Taxes paid	8003802	83215	1941577	1035301	853009	804581	1964798	474074	397853	207850	111593	129952
54 Interest paid	2217502	60936	234886	202381	203636	254683	642513	233424	140849	73940	54451	115802
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	837560	*9543	60200	83587	36258	51794	111976	352634	79901	15967	27468	8231
57 Depreciation	4703919	46778	668116	572526	398484	533744	1237582	415832	346608	172813	94392	217045
58 Depletion	*6776	-	*172	-	-	-	*177	*6426	*-0	-	-	-
59 Advertising	2571915	30992	568648	351266	235959	320906	608762	151160	125767	44707	31349	102399
60 Pension, prof sh, stock, annuity	1515395	*8693	451255	252636	172845	153574	238101	84897	76317	37458	8168	31450
61 Employee benefit programs	2513912	31119	400181	226123	258158	270304	770956	214855	158939	79474	24174	79630
62 Net loss, noncapital assets	25159	-	*2240	*1551	*927	*2269	17445	*577	*130	*9	-0	11
63 Other deductions	77235409	850001	22161266	11067972	8633776	6799840	16507668	4277271	3265647	1426020	855538	1390410
64 Total receipts less total deducts	20445961	535436	6240469	2896170	1814934	1948585	3573415	1120804	1051800	473893	453002	337453
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	20405218	535361	6238740	2894455	1810870	1945618	3561768	1117805	1048082	469255	449995	333268
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	20405218	535361	6238740	2894455	1810870	1945618	3561768	1117805	1048082	469255	449995	333268
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	35394	-	-	*318	*417	*23785	*4206	*377	*3150	*2208	215	718
75 Income tax before credits, total	12353	-	-	*111	*146	*8325	*1471	*132	*1064	*778	75	251
76 Regular tax	12344	-	-	*111	*146	*8325	*1471	*132	*1064	*770	75	251
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	12353	-	-	*111	*146	*8325	*1471	*132	*1064	*778	75	251

1993 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1993 Through June 1994--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 90
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 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 or more
					Size of Total Assets							
1 Number of returns	2093	-	*1742	*180	*93	*59	*20	-	-	-	-	-
2 Total assets	200584	-	*41910	*27938	*42148	*31920	*56668	-	-	-	-	-
3 Cash	*21632	-	*21436	-	-	-	*196	-	-	-	-	-
4 Notes and accounts receivable	*4137	-	*3716	-	-	-	*421	-	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*63244	-	*3667	*26140	*33436	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*1258	-	*985	-	-	-	*274	-	-	-	-	-
10 Loans to stockholders	*8020	-	*5213	-	-	-	*2807	-	-	-	-	-
11 Mortgage and real estate loans	*2528	-	-	-	-	*2528	-	-	-	-	-	-
12 Other investments	*457	-	-	-	-	-	*457	-	-	-	-	-
13 Depreciable assets	*87451	-	*29499	-	*11501	-	*46451	-	-	-	-	-
14 Less: Accumulated depreciation	*47243	-	*23254	-	*5331	-	*18658	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*52460	-	*16	-	-	*29393	*23051	-	-	-	-	-
18 Intangible assets (Amortizable)	*534	-	*534	-	-	-	-	-	-	-	-	-
19 Less: Accumulated amortization	*73	-	*73	-	-	-	-	-	-	-	-	-
20 Other assets	*6180	-	*172	*1798	*2542	-	*1668	-	-	-	-	-
21 Total liabilities	200584	-	*41910	*27938	*42148	*31920	*56668	-	-	-	-	-
22 Accounts payable	*30520	-	*1277	*1410	*27704	-	*129	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*40814	-	*3300	-	-	-	*37514	-	-	-	-	-
24 Other current liabilities	*12221	-	*2245	-	*2691	*7286	-	-	-	-	-	-
25 Loans from stockholders	*34984	-	*3418	-	*6931	*24635	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*35388	-	*9248	*26140	-	-	-	-	-	-	-	-
27 Other liabilities	*-6	-	*5	-	-	-	*-11	-	-	-	-	-
28 Net worth	46663	-	*22418	*388	*4822	-	*19035	-	-	-	-	-
29 Capital stock	*5951	-	*1009	*180	*3706	-	*1057	-	-	-	-	-
30 Paid-in or capital surplus	*7299	-	*1872	-	-	-	*5427	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-	-	-	-	-	-	-	-	-	-	-	-
33 Retained earnings (S CORP)	33417	-	*19539	*208	*1116	-	*12554	-	-	-	-	-
34 Less: Cost of treasury stock	*4	-	*1	-	-	-	*3	-	-	-	-	-
35 Total receipts	304891	-	*187187	*17826	*50166	*203	*49508	-	-	-	-	-
36 Business receipts	303059	-	*186025	*17826	*50166	-	*49042	-	-	-	-	-
37 Interest	-	-	-	-	-	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	*1831	-	*1162	-	-	*203	*466	-	-	-	-	-
47 Total deductions	247377	-	*147364	*17618	*49049	*184	*33162	-	-	-	-	-
48 Cost of sales and operations	*83614	-	*44821	*12760	*26033	-	-	-	-	-	-	-
49 Compensation of officers	*27331	-	*19884	-	*2047	-	*5400	-	-	-	-	-
50 Repairs	*1211	-	*344	-	-	-	*867	-	-	-	-	-
51 Bad debts	*460	-	*460	-	-	-	-	-	-	-	-	-
52 Rent paid on business property	*24574	-	*12337	*2205	*9768	-	*265	-	-	-	-	-
53 Taxes paid	*7564	-	*3756	*1164	*1385	*54	*1205	-	-	-	-	-
54 Interest paid	*2750	-	*2030	-	-	-	*720	-	-	-	-	-
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	*73	-	*73	-	-	-	-	-	-	-	-	-
57 Depreciation	*4999	-	*2320	-	*1150	-	*1529	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	*3667	-	*3448	-	*66	-	*152	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*1180	-	*1180	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	*8	-	-	-	-	-	*8	-	-	-	-	-
62 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
63 Other deductions	89946	-	*56711	*1489	*8600	*130	*23016	-	-	-	-	-
64 Total receipts less total deducts	57513	-	*39823	*208	*1116	*20	*16346	-	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	57513	-	*39823	*208	*1116	*20	*16346	-	-	-	-	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	57513	-	*39823	*208	*1116	*20	*16346	-	-	-	-	-
70 Statutory special deductions, total	-	-	-	-	-	-	-	-	-	-	-	-
71 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	-	-	-	-	-	-	-	-	-	-	-	-
75 Income tax before credits, total	-	-	-	-	-	-	-	-	-	-	-	-
76 Regular tax	-	-	-	-	-	-	-	-	-	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	-	-	-	-	-	-	-	-	-	-	-	-

Corporation Source Book of Statistics of Income, 1993

NOTES

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

** In order to avoid disclosure of information for specific corporations, these data have been combined with data in a lower asset size class.

*** In order to avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

✔ This asset size class includes data from one or more higher size classes. See note number 3 below for further explanation.

(-0) Less than $500 per return.

1. Income year 1993 covers corporation accounting periods ended July 1993 through June 1994.

2. Size of total assets are in thousands of dollars, except for the third asset column which should be read as $1 under $100,000.

3. Detail may not add to totals due to rounding and deletion of data. The statistics at the major group level were derived by adding the appropriate minor industries after combinations of asset size classes had been made. The statistics of industrial divisions and the U.S. Totals were similarly derived by adding the appropriate major groups and industrial divisions, respectively. These differences are particularly evident for the Net Income, Total lines when comparing identical industries between the two sections ("Returns With and Without Net Income" and "Returns With Net Income").

4. When data are the same for minor and major industries, only the major industry is shown. When data are the same for minor, major and industrial division industries, only the industrial division is shown.

5. Form 1120S returns, which are included in the first two sections, are also shown separately in the last two sections of this book. For more information on Form 1120S returns, See Gill, Amy M. and Wittman, Susan M., "S Corporation Returns, 1993," *Statistics of Income Bulletin*, Spring 1996, Volume 15, Number 4.

6. Beginning with 1993, negative income, deduction, asset and liability items reported by taxpayers are included in the related other field (other income, other deductions, other assets or other liabilities). As a result, negative amounts may be seen in other income, other deductions, other assets and other liabilities.

7. See the report STATISTICS OF INCOME--1993, CORPORATION INCOME TAX RETURNS, for a discussion of these statistics including:

   Changes in law
   Description of the sample and limitations of the data
   Explanation of terms
   Facsimiles of corporation income tax return forms, 1993

   This report may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.